

**BUTTYLAND MANOR LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

Bevan Buckland LLP  
Chartered Accountants  
Castle Chambers  
6 Westgate Hill  
Pembroke  
Pembrokeshire  
SA71 4LB

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2021**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**BUTTYLAND MANOR LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

**DIRECTOR:** D A D Brown

**SECRETARY:**

**REGISTERED OFFICE:** Buttyland Caravan And Camping Park  
Station Road  
Manorbier  
Tenby  
Pembrokeshire  
SA70 7SX

**REGISTERED NUMBER:** 05314882 (England and Wales)

**ACCOUNTANTS:** Bevan Buckland LLP  
Chartered Accountants  
Castle Chambers  
6 Westgate Hill  
Pembroke  
Pembrokeshire  
SA71 4LB

**BALANCE SHEET**  
**31 OCTOBER 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		565,931		507,363
<b>CURRENT ASSETS</b>					
Stocks		3,000		3,000	
Debtors	5	3,845		3,273	
Cash at bank and in hand		<u>198,839</u>		<u>95,518</u>	
		205,684		101,791	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>239,839</u>		<u>237,283</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(34,155)</u>		<u>(135,492)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			531,776		371,871
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(109,650)		(113,500)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(8,041)</u>		<u>(8,041)</u>
<b>NET ASSETS</b>			<u>414,085</u>		<u>250,330</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			3		3
Retained earnings			<u>414,082</u>		<u>250,327</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>414,085</u>		<u>250,330</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 17 May 2022 and were signed by:

D A D Brown - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2021**

**1. STATUTORY INFORMATION**

Buttyland Manor Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Government grants**

CJRS grant income is recognised at the date it arises.

Other revenue grant income is recognised at the date of receipt.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 22 (2020 - 14).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

**4. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Caravans and lodges £	Motor vehicles £	Totals £
<b>COST</b>					
At 1 November 2020	468,755	133,153	-	3,000	604,908
Additions	35,000	38,405	43,500	-	116,905
Disposals	-	(9,500)	-	-	(9,500)
At 31 October 2021	<u>503,755</u>	<u>162,058</u>	<u>43,500</u>	<u>3,000</u>	<u>712,313</u>
<b>DEPRECIATION</b>					
At 1 November 2020	29,993	64,953	-	2,599	97,545
Charge for year	10,075	34,312	4,350	100	48,837
At 31 October 2021	<u>40,068</u>	<u>99,265</u>	<u>4,350</u>	<u>2,699</u>	<u>146,382</u>
<b>NET BOOK VALUE</b>					
At 31 October 2021	<u>463,687</u>	<u>62,793</u>	<u>39,150</u>	<u>301</u>	<u>565,931</u>
At 31 October 2020	<u>438,762</u>	<u>68,200</u>	<u>-</u>	<u>401</u>	<u>507,363</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other debtors	<u>3,845</u>	<u>3,273</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Hire purchase contracts	7,097	-
Trade creditors	9,708	1,666
Taxation and social security	53,900	54,014
Other creditors	169,134	181,603
	<u>239,839</u>	<u>237,283</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021 £	2020 £
Bank loans	46,747	50,000
Hire purchase contracts	7,403	-
Other creditors	55,500	63,500
	<u>109,650</u>	<u>113,500</u>

**8. RELATED PARTY DISCLOSURES**

During the year the company paid rent of £24,000 (2020 £24,012) to the director, no amounts were outstanding at the year end.

During the year the company employed family members of a director, salaries of £30,140 were paid, all salaries at a fair market value and no amounts were outstanding at the year end.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2021**

**9. ULTIMATE CONTROLLING PARTY**

During the period under review the company was controlled by D A D Brown, by virtue of his 100% holding of the issued share capital.

**10. GRANT INCOME**

During the period the company received the following grants relating to the Covid-19 pandemic.

	2021	2020
HM Revenue & Customs - Job Retention Scheme	47,007	34,642
Welsh Government/Pembrokeshire County Council	49,500	35,195
UK Government - Help out to eat out	-	10,419
	<u>96,507</u>	<u>80,256</u>

\* The UK Government will pay the interest for the first 12 months of the term of the Bounce Back Loan. After this period there is a fixed interest rate of 2.5%.

\* The company also received rate relief.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.