

# **Birch Homes Limited**

## **Directors' Report and Financial Statements**

31 December 2009

Registered Number 2196684



## **Contents**

Directors' Report	2
Statement of directors' responsibilities in respect of the Directors' Report and the financial statements	3
Independent auditors' report to the members of Birch Homes Limited	4

## **Directors' Report**

The Directors present their annual report together with the financial statements of the company for the year ended 31 December 2009

### **Activity**

The company did not trade during the year No dividends were paid during the year (2008 £6,263,900)

### **Directors**

The Directors who held office during the year were as follows

Keith M Miller  
John S Richards  
Michael H Brayshaw  
Christopher J Endsor  
Andrew J Noton  
Joy A Goodman  
Robert M Hepwood

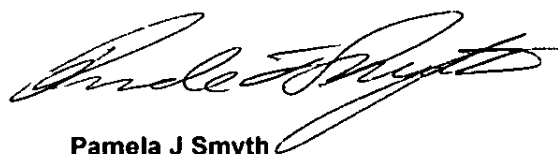
### **Disclosure of information to auditors**

The directors who held office at the date of approval of this directors' report confirm that, so far as they are each aware, there is no relevant audit information of which the company's auditors are unaware, and each director has taken all the steps that he ought to have taken as a director to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information

### **Auditors**

Pursuant to Section 487 of the Companies Act 2006, the auditors will be deemed to be reappointed and KPMG LLP will therefore continue in office

By order of the Board



**Pamela J Smyth**  
**Secretary**

**24 June 2010**

## **Statement of directors' responsibilities in respect of the Directors' Report and the financial statements**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice)

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities

## Independent auditors' report to the members of Birch Homes Limited

We have audited the financial statements of Birch Homes Limited for the year ended 31 December 2009 set out on pages 5 to 6. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the APB's web-site at [www.frc.org.uk/apb/scope/UKNP](http://www.frc.org.uk/apb/scope/UKNP).

### Opinion on financial statements

In our opinion the financial statements

- give a true and fair view of the state of the company's affairs as at 31 December 2009 and of its result for the year then ended,
- have been properly prepared in accordance with UK Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Director's Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of directors' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit.



24 June 2010

**M Ross (Senior Statutory Auditor)**  
for and on behalf of KPMG LLP, Statutory Auditor  
Chartered Accountants

## Balance Sheet

As at 31 December 2009

	Note	2009 £	2008 £
<b>Current assets</b>			
Debtors – amounts due by parent company		100	100
		<u>          </u>	<u>          </u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
		<u>          </u>	<u>          </u>
<b>Shareholders' funds</b>	4	100	100
		<u>          </u>	<u>          </u>

For the year ended 31 December 2009 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies

### Directors' responsibilities

(a) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, and

(b) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts were approved by the Board of Directors on 24 June 2010 and were signed on its behalf by



**Keith M Miller**  
 Director

## Notes

### 1 Accounting policies

#### *Basis of accounting*

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards

#### *Profit and loss account*

During the financial year and the preceding financial year, the company received no income and incurred no expenditure. Consequently, during the year, the company made neither a profit nor a loss

### 2 Directors' emoluments

There were no emoluments paid to Directors during the year

### 3 Share capital

	2009 £	2008 £
<i>Authorised</i>		
100,000 ordinary shares of £1 each	<b>100,000</b>	100,000
	<hr/>	<hr/>
<i>Allotted, called up and fully paid</i>		
100 ordinary shares of £1 each	<b>100</b>	100
	<hr/>	<hr/>

### 4. Reconciliation of movement in shareholders' funds

	2009 £	2008 £
At beginning of year	<b>100</b>	6,264,000
Dividend paid	-	(6,263,900)
	<hr/>	<hr/>
At end of year	<b>100</b>	100
	<hr/>	<hr/>

### 5. Immediate and ultimate parent company

The company is a subsidiary undertaking of Birch plc. The company's immediate parent company is Miller Homes Holdings Limited and its ultimate parent company is The Miller Group Limited. Both companies are registered in Scotland and incorporated in Great Britain and their accounts can be obtained from the Registrar of Companies, Companies House, 4<sup>th</sup> Floor, Edinburgh Quay 2, 139 Fountainbridge, Edinburgh, EH3 9FF.