

BIRCH BERNTON AND ASSOCIATES LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

BIRCH BERNTO AND ASSOCIATES LIMITED
UNAUDITED ACCOUNTS
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BIRCH BERNTO AND ASSOCIATES LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2020

Directors	Gideon Peter William Bernto Mark Edwin Birch Gemma Bernto Megan Bernto Sarah Bernto June Birch Tallulah Birch Georgia Birch
Secretary	Gideon Peter William Bernto
Company Number	06344775 (England and Wales)
Registered Office	Wolfe Mead Farnham Road Bordon Hampshire GU35 0NH England
Accountants	Mad About Book-Keeping Limited Wolfe Mead Farnham Road Bordon Hampshire GU35 0NH

BIRCH BERNTO AND ASSOCIATES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	<u>4</u>	12,771	15,758
Current assets			
Debtors	5	161,599	377,882
Cash at bank and in hand		143,472	20,602
		<u>305,071</u>	<u>398,484</u>
Creditors: amounts falling due within one year	<u>6</u>	(176,061)	(352,250)
Net current assets		<u>129,010</u>	<u>46,234</u>
Total assets less current liabilities		141,781	61,992
Creditors: amounts falling due after more than one year	<u>7</u>	(50,000)	-
Provisions for liabilities			
Deferred tax		(2,426)	(2,994)
Net assets		<u>89,355</u>	<u>58,998</u>
Capital and reserves			
Called up share capital		200	200
Profit and loss account		89,155	58,798
Shareholders' funds		<u>89,355</u>	<u>58,998</u>

For the year ending 30 September 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 6 May 2021 and were signed on its behalf by

Mark Edwin Birch
Director

Company Registration No. 06344775

BIRCH BERNTO AND ASSOCIATES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

1 Statutory information

Birch Bernto and Associates Limited is a private company, limited by shares, registered in England and Wales, registration number 06344775. The registered office is Wolfe Mead, Farnham Road, Bordon, Hampshire, GU35 0NH, England.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Material deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	33% Reducing Balance
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Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

Foreign exchange

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

BIRCH BERNTON AND ASSOCIATES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

Financial instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

Government grants

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

4 Tangible fixed assets

**Fixtures &
fittings
£**

Cost or valuation

At 1 October 2019	At cost
	114,365
Additions	2,941
	<hr/>
At 30 September 2020	117,306

Depreciation

At 1 October 2019	98,607
Charge for the year	5,928
	<hr/>
At 30 September 2020	104,535

Net book value

At 30 September 2020	<hr/> <hr/> 12,771
At 30 September 2019	<hr/> <hr/> 15,758

5 Debtors: amounts falling due within one year

**2020
£ 2019
£**

Trade debtors	139,201	160,003
Accrued income and prepayments	6,386	6,519
Other debtors	16,012	211,360
	<hr/>	<hr/>
	161,599	377,882
	<hr/> <hr/>	<hr/> <hr/>

6 Creditors: amounts falling due within one year

**2020
£ 2019
£**

Trade creditors	55,021	48,120
Taxes and social security	97,751	75,783
Proposed dividends	-	194,000
Other creditors	1,356	988
Accruals	21,933	33,359
	<hr/>	<hr/>
	176,061	352,250
	<hr/> <hr/>	<hr/> <hr/>

7 Creditors: amounts falling due after more than one year

**2020
£ 2019
£**

Bank loans	50,000	-
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BIRCH BERNTO AND ASSOCIATES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

8 Loans to directors

	Brought Forward £	Advance/ credit £	Repaid £	Carried Forward £
Gideon Peter William Bernto				
Loan	105,680	86,604	184,093	8,191
Mark Edwin Birch				
Loan	105,680	68,234	166,093	7,821
	<u>211,360</u>	<u>154,838</u>	<u>350,186</u>	<u>16,012</u>

The above loans have been provided interest free with no fixed terms for repayment.

9 Average number of employees

During the year the average number of employees was 8 (2019: 8).

