

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**  
**FOR**  
**BIRCH ASSIST LIMITED**

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**BIRCH ASSIST LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**DIRECTORS:**

N J Murphy  
C J Murphy

**REGISTERED OFFICE:**

Caledonian Exchange  
19a Canning Street  
Edinburgh  
EH3 8HE

**REGISTERED NUMBER:**

SC363891 (Scotland)

**ACCOUNTANTS:**

Martin and Company  
25 St Thomas Street  
Winchester  
Hampshire  
SO23 9HJ

**BALANCE SHEET**  
**31ST MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>32,798</u>		<u>12,018</u>
			32,798		12,018
<b>CURRENT ASSETS</b>					
Debtors	6	481,139		116,291	
Cash at bank		<u>658,657</u>		<u>848,774</u>	
		1,139,796		965,065	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>633,707</u>		<u>539,682</u>	
<b>NET CURRENT ASSETS</b>			<u>506,089</u>		<u>425,383</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			538,887		437,401
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>126,021</u>		<u>53,187</u>
<b>NET ASSETS</b>			<u>412,866</u>		<u>384,214</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Retained earnings			<u>412,766</u>		<u>384,114</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>412,866</u>		<u>384,214</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

**BALANCE SHEET - continued**  
**31ST MARCH 2023**

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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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 19th October 2023 and were signed on its behalf by:

N J Murphy - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**1. STATUTORY INFORMATION**

Birch Assist Limited is a private company, limited by shares, registered in Scotland. 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 represents amounts receivable for services provided in the year and is recognised as revenue once performance and delivery of services has been rendered in accordance with individual clients contractual agreements.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised evenly over its estimated useful life of five years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

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

Plant and machinery etc                      - 20% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 83 (2022 - 120) .

**4. INTANGIBLE FIXED ASSETS**

	<b>Goodwill</b>
	<b>£</b>
<b>COST</b>	
At 1st April 2022	
and 31st March 2023	<u>39,920</u>
<b>AMORTISATION</b>	
At 1st April 2022	
and 31st March 2023	<u>39,920</u>
<b>NET BOOK VALUE</b>	
At 31st March 2023	<u>-</u>
At 31st March 2022	<u>-</u>

**5. TANGIBLE FIXED ASSETS**

	<b>Improvements to property</b>	<b>Plant and machinery</b>	<b>Motor vehicles</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST</b>				
At 1st April 2022	6,404	38,678	15,790	60,872
Additions	2,020	19,392	13,835	35,247
Disposals	-	-	(15,790)	(15,790)
At 31st March 2023	<u>8,424</u>	<u>58,070</u>	<u>13,835</u>	<u>80,329</u>
<b>DEPRECIATION</b>				
At 1st April 2022	6,404	29,578	12,872	48,854
Charge for year	404	8,378	2,767	11,549
Eliminated on disposal	-	-	(12,872)	(12,872)
At 31st March 2023	<u>6,808</u>	<u>37,956</u>	<u>2,767</u>	<u>47,531</u>
<b>NET BOOK VALUE</b>				
At 31st March 2023	<u>1,616</u>	<u>20,114</u>	<u>11,068</u>	<u>32,798</u>
At 31st March 2022	<u>-</u>	<u>9,100</u>	<u>2,918</u>	<u>12,018</u>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	335,285	41,038
Other debtors	145,854	75,253
	<u>481,139</u>	<u>116,291</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023****7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	<b>61,119</b>	192,097
Trade creditors	<b>77,918</b>	29,503
Taxation and social security	<b>194,122</b>	102,450
Other creditors	<b>300,548</b>	215,632
	<b><u>633,707</u></b>	<b><u>539,682</u></b>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	<b><u>126,021</u></b>	<b><u>53,187</u></b>

**9. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
100	Ordinary	1	<b><u>100</u></b>	<b><u>100</u></b>



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.