

BIRCH ASSIST LIMITED
Financial Statements
for the Year Ended 31 March 2021

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BIRCH ASSIST LIMITED

**Company Information
for the year ended 31 March 2021**

Directors:

I C Inglis
A Inglis
C Inglis

Registered office:

Caledonian Exchange
19a Canning Street
Edinburgh
EH3 8HE

Registered number:

SC363891 (Scotland)

Accountants:

Haines Watts
Chartered Accountants
178 Buckingham Avenue
Slough
Berkshire
SL1 4RD

BIRCH ASSIST LIMITED (REGISTERED NUMBER: SC363891)

**Balance Sheet
31 March 2021**

	Notes	£	2021 £	£	2020 £
Fixed assets					
Intangible assets	4		-		-
Tangible assets	5		<u>30,847</u>		<u>49,669</u>
			30,847		49,669
Current assets					
Debtors	6	186,291		215,535	
Cash at bank and in hand		<u>449,142</u>		<u>121,481</u>	
		635,433		337,016	
Creditors					
Amounts falling due within one year	7	<u>284,294</u>		<u>203,460</u>	
Net current assets			351,139		133,556
Total assets less current liabilities			381,986		183,225
Creditors					
Amounts falling due after more than one year	8		<u>250,000</u>		<u>9,193</u>
Net assets			<u>131,986</u>		<u>174,032</u>
Capital and reserves					
Called up share capital	9		100		20
Retained earnings			<u>131,886</u>		<u>174,012</u>
Shareholders' funds			<u>131,986</u>		<u>174,032</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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.

The notes form part of these financial statements

BIRCH ASSIST LIMITED (REGISTERED NUMBER: SC363891)

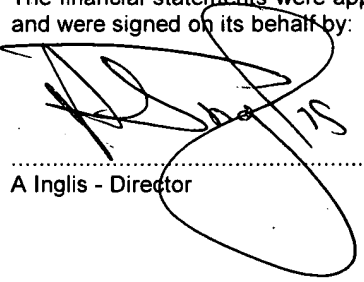
**Balance Sheet - continued
31 March 2021**

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 Board of Directors and authorised for issue on
and were signed on its behalf by:

26/10/2021


A Inglis - Director

The notes form part of these financial statements

BIRCH ASSIST LIMITED

Notes to the Financial Statements for the year ended 31 March 2021

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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Improvements to property	- 20% on cost
Plant and machinery	- 20% on cost
Motor vehicles	- 20% on cost

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.

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.

BIRCH ASSIST LIMITED

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

3. Employees and directors

The average number of employees during the year was 120 (2020 - 120).

4. Intangible fixed assets

**Goodwill
£**

Cost

At 1 April 2020
and 31 March 2021

39,920

Amortisation

At 1 April 2020
and 31 March 2021

39,920

Net book value

At 31 March 2021

-

At 31 March 2020

-

5. Tangible fixed assets

	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
Cost				
At 1 April 2020	6,404	26,299	120,104	152,807
Additions	-	3,433	-	3,433
Disposals	-	-	(47,364)	(47,364)
	<u>6,404</u>	<u>29,732</u>	<u>72,740</u>	<u>108,876</u>
At 31 March 2021	<u>6,404</u>	<u>29,732</u>	<u>72,740</u>	<u>108,876</u>
Depreciation				
At 1 April 2020	6,404	22,429	74,306	103,139
Charge for year	-	2,837	14,968	17,805
Eliminated on disposal	-	-	(42,915)	(42,915)
	<u>6,404</u>	<u>25,266</u>	<u>46,359</u>	<u>78,029</u>
At 31 March 2021	<u>6,404</u>	<u>25,266</u>	<u>46,359</u>	<u>78,029</u>
Net book value				
At 31 March 2021	<u><u>-</u></u>	<u><u>4,466</u></u>	<u><u>26,381</u></u>	<u><u>30,847</u></u>
At 31 March 2020	<u><u>-</u></u>	<u><u>3,870</u></u>	<u><u>45,798</u></u>	<u><u>49,668</u></u>

6. Debtors: amounts falling due within one year

	2021 £	2020 £
Trade debtors	168,031	215,535
Other debtors	18,260	-
	<u><u>186,291</u></u>	<u><u>215,535</u></u>

BIRCH ASSIST LIMITED

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

7. Creditors: amounts falling due within one year

	2021	2020
	£	£
Hire purchase contracts	10,476	18,326
Trade creditors	40,888	31,734
Taxation and social security	74,005	85,449
Other creditors	158,925	67,951
	<u>284,294</u>	<u>203,460</u>

8. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Hire purchase contracts	-	9,193
Other creditors	250,000	-
	<u>250,000</u>	<u>9,193</u>

9. Called up share capital

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2021	2020
			£	£
100	Ordinary	£1	<u>100</u>	<u>20</u>

10. Ultimate controlling party

The company is controlled by its board of directors.