

REGISTERED NUMBER: 10142591 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 April 2018

for

Birch Holdings Limited

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for the Year Ended 30 April 2018**

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Birch Holdings Limited

**Company Information
for the Year Ended 30 April 2018**

DIRECTOR: C Birch

REGISTERED OFFICE: Unit 2 Albert Street
Wednesbury
West Midlands
WS10 7EW

REGISTERED NUMBER: 10142591 (England and Wales)

ACCOUNTANTS: Wilkes Tranter & Co Limited
Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Birch Holdings Limited**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Director's Report are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Birch Holdings Limited for the year ended 30 April 2018 which comprise the Profit and Loss account, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Birch Holdings Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Birch Holdings Limited and state those matters that we have agreed to state to the director of Birch Holdings Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Birch Holdings Limited and its director for our work or for this report.

It is your duty to ensure that Birch Holdings Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Birch Holdings Limited. You consider that Birch Holdings Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Birch Holdings Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Wilkes Tranter & Co Limited
Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS

2 November 2018

Birch Holdings Limited (Registered number: 10142591)

Balance Sheet
30 April 2018

	Notes	2018 £	2017 £
FIXED ASSETS			
Investments	3	71,550	71,550
CURRENT ASSETS			
Debtors	4	10	10
CREDITORS			
Amounts falling due within one year	5	<u>(72,870)</u>	<u>(72,150)</u>
NET CURRENT LIABILITIES		<u>(72,860)</u>	<u>(72,140)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(1,310)</u>	<u>(590)</u>
RESERVES			
Other reserves		10	10
Retained earnings		<u>(1,320)</u>	<u>(600)</u>
		<u>(1,310)</u>	<u>(590)</u>

The notes form part of these financial statements

Balance Sheet - continued
30 April 2018

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2018 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 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
- (b) 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 of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss account has not been delivered.

The financial statements were approved by the director on 2 November 2018 and were signed by:

C Birch - Director

**Notes to the Financial Statements
for the Year Ended 30 April 2018**

1. STATUTORY INFORMATION

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

Preparation of consolidated financial statements

The company has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the company and its subsidiary undertakings comprise a small group.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss account, 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.

Going concern

At 30 April 2018 there were net current liabilities of £72,860 and a deficiency of assets of £1,310. The company is dependent upon the continued financial support of the director. It is understood that this support will continue. On this basis the directors consider it appropriate to prepare financial statements on a going concern basis. These financial statements do not include any adjustments which would arise if the accounts had not been prepared on a going concern basis.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2018

3. **FIXED ASSET INVESTMENTS**

Shares in
group
undertakings
£

COST

At 1 May 2017
and 30 April 2018

71,550

NET BOOK VALUE

At 30 April 2018
At 30 April 2017

71,550

71,550

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

2018

2017

£

£

Other debtors

10

10

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

2018

2017

£

£

Amounts owed to group undertakings

17,550

17,550

Other creditors

55,320

54,600

72,870

72,150

6. **RELATED PARTY DISCLOSURES**

During the year the company received a loan from Swift Maintenance Services (1973) Ltd, a company of which C Birch is also a director. At 30 April 2018 there was a balance due to Swift Maintenance Services (1973) Ltd of £17,550 (2017 - £17,550).

7. **ULTIMATE CONTROLLING PARTY**

The company was under the control of the director throughout the current year and previous period.

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.