

Registration number 07431684

**Birkin Hewitt Associates Limited**

**Abbreviated accounts**

**for the year ended 31 December 2015**



**duncanjoyce**   
& associates chartered accountants

# **Birkin Hewitt Associates Limited**

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**Birkin Hewitt Associates Limited**

**Chartered Accountants' report to the Board of Directors on the  
unaudited financial statements of Birkin Hewitt Associates Limited**

In accordance with the engagement letter dated 31 May 2013, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's Board of Directors in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so and state those matters that we have agreed to state to them in this 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 Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 December 2015 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.



**Duncan Joyce & Associates Limited**

**Chartered Accountants**

36 & 38 Cross Hayes

Malmesbury

Wiltshire

SN16 9BG

12 September 2016.

**Birkin Hewitt Associates Limited**

**Abbreviated balance sheet  
as at 31 December 2015**

		<b>2015</b>		<b>2014</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	<b>2</b>		2,714		3,392
<b>Current assets</b>					
Debtors		1,126		2,091	
Cash at bank and in hand		1,985		3,989	
		<u>3,111</u>		<u>6,080</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(5,114)</u>		<u>(8,120)</u>	
<b>Net current liabilities</b>			<u>(2,003)</u>		<u>(2,040)</u>
<b>Total assets less current liabilities</b>			711		1,352
<b>Provisions for liabilities</b>			<u>(542)</u>		<u>(678)</u>
<b>Net assets</b>			<u>169</u>		<u>674</u>
<b>Capital and reserves</b>					
Called up share capital	<b>3</b>		200		200
Profit and loss account			<u>(31)</u>		<u>474</u>
<b>Shareholders' funds</b>			<u>169</u>		<u>674</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

**The notes on pages 4 to 5 form an integral part of these financial statements.**

**Birkin Hewitt Associates Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)  
for the year ended 31 December 2015**


For the year ended 31 December 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .


These accounts were approved by the directors and are signed on their behalf by:



.....  
**B M Birkin Hewitt**  
**Director**

Date Signed: ... *9 Sept 2016* ...

**Registration number: 07431684**



.....  
**J M F Birkin Hewitt**  
**Director**

**The notes on pages 4 to 5 form an integral part of these financial statements.**

## **Birkin Hewitt Associates Limited**

### **Notes to the abbreviated financial statements for the year ended 31 December 2015**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of services falling within the company's ordinary activities.

##### **1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	-	20% reducing balance
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##### **1.4. Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

##### **1.5. Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

# **Birkin Hewitt Associates Limited**

## **Notes to the abbreviated financial statements for the year ended 31 December 2015**

..... continued

<b>2. Fixed assets</b>	<b>Tangible fixed assets £</b>
<b>Cost</b>	
At 1 January 2015	6,752
At 31 December 2015	<u>6,752</u>
<b>Depreciation</b>	
At 1 January 2015	3,360
Charge for year	<u>678</u>
At 31 December 2015	<u>4,038</u>
<b>Net book values</b>	
At 31 December 2015	<u>2,714</u>
At 31 December 2014	<u>3,392</u>

<b>3. Share capital</b>	<b>2015 £</b>	<b>2014 £</b>
<b>Allotted, called up and fully paid</b>		
100 Ordinary A shares of £1 each	100	100
100 Ordinary B shares of £1 each	<u>100</u>	<u>100</u>
	<u>200</u>	<u>200</u>
<b>Equity Shares</b>		
100 Ordinary A shares of £1 each	100	100
100 Ordinary B shares of £1 each	<u>100</u>	<u>100</u>
	<u>200</u>	<u>200</u>

### **4. Related party transactions**

The company operates from an office within the home of the directors' Mr and Mrs B M Birkin Hewitt. A charge of £572 (2014 - £572) has been included in the company's accounts to reflect this usage.

### **5. Controlling interest**

The company is under the control of Mr and Mrs B M Birkin Hewitt, who own and control 100% of the issued share capital.