

Registration number SC430833

BIRT Limited

Abbreviated accounts

for the year ended 31 August 2014

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BIRT Limited

**Chartered Accountants' report to the Director on the
unaudited accounts of BIRT Limited**

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the accounts of the company on pages 2 to 4 from the accounting records and information and explanations supplied to us.

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the company's director 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 director for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts.

You have acknowledged on the balance sheet for the year ended 31 August 2014 your duty to ensure that the company has kept proper accounting records and to prepare accounts 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 accounts. 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 accounts.



**Gregors' Accountants
Chartered Accountants**

**McLeod House
119 Montgomery Street
Edinburgh
EH7 5EX**

BIRT Limited

**Abbreviated balance sheet
as at 31 August 2014**

		2014		2013	
	Notes	£	£	£	£
Current assets					
Cash at bank and in hand		489		1,941	
		<u>489</u>		<u>1,941</u>	
Creditors: amounts falling due within one year		<u>(9,693)</u>		<u>(6,688)</u>	
Net current liabilities			<u>(9,204)</u>		<u>(4,747)</u>
Total assets less current liabilities			<u>(9,204)</u>		<u>(4,747)</u>
Deficiency of assets			<u>(9,204)</u>		<u>(4,747)</u>
Capital and reserves					
Called up share capital	2		10		10
Profit and loss account			<u>(9,214)</u>		<u>(4,757)</u>
Shareholders' funds			<u>(9,204)</u>		<u>(4,747)</u>

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

The notes on page 4 form an integral part of these financial statements.

BIRT Limited

Abbreviated balance sheet (continued)

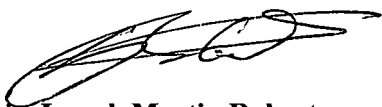
**Director's statements required by Sections 475(2) and (3)
for the year ended 31 August 2014**

In approving these abbreviated accounts as director of the company I hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 August 2014 ; and
- (c) that I acknowledge my responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The abbreviated accounts were approved by the Board on and signed on its behalf by



Iain Joseph Martin Roberts
Director

Registration number SC430833

The notes on page 4 form an integral part of these financial statements.

BIRT Limited

Notes to the abbreviated financial statements for the year ended 31 August 2014

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 April 2008).

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 goods falling within the company's ordinary activities.

2. Share capital	2014	2013
	£	£
Allotted, called up and fully paid		
10 Ordinary shares of £1 each	10	10
Equity Shares		
10 Ordinary shares of £1 each	10	10