

Registration number SC430833

BIRT Limited

Abbreviated accounts

for the year ended 31 August 2015

MONDAY



S55MKBAP

SCT

25/04/2016

#103

COMPANIES HOUSE

BIRT Limited

Contents

	Page
Accountants' report	1
Abbreviated balance sheet	2 - 3
Notes to the financial statements	4

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 2015 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 2015**

	Notes	2015		2014	
		£	£	£	£
Current assets					
Cash at bank and in hand		39		489	
		<u>39</u>		<u>489</u>	
Creditors: amounts falling due within one year		(10,383)		(9,693)	
Net current liabilities			<u>(10,344)</u>		<u>(9,204)</u>
Total assets less current liabilities			(10,344)		(9,204)
Deficiency of assets			<u>(10,344)</u>		<u>(9,204)</u>
Capital and reserves					
Called up share capital	2		10		10
Profit and loss account			(10,354)		(9,214)
Shareholders' funds			<u>(10,344)</u>		<u>(9,204)</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 2015**

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

Director's 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 director acknowledges his 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 director on 10/4/16 , and are signed on his 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 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 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

	2015	2014
	£	£
Allotted, called up and fully paid		
10 Ordinary shares of £1 each	10	10
	<u> </u>	<u> </u>
Equity Shares		
10 Ordinary shares of £1 each	10	10
	<u> </u>	<u> </u>