

## SILVERBIRCH (BIRMINGHAM) LIMITED

Abridged Accounts

### **Period of accounts**

**Start date:** 01 October 2021

**End date:** 30 September 2022

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**SILVERBIRCH (BIRMINGHAM) LIMITED**  
**Accountants' Report**  
**For the year ended 30 September 2022**

Report to the directors on the preparation of the unaudited statutory accounts of SILVERBIRCH (BIRMINGHAM) LIMITED for the year ended 30 September 2022  
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of SILVERBIRCH (BIRMINGHAM) LIMITED for the year ended 30 September 2022 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at

<http://rulebook.accaglobal.com/>

This report is made solely to the Board of Directors of SILVERBIRCH (BIRMINGHAM) LIMITED, as a body, in accordance with the terms of our engagement letter dated 17 October 2019 Our work has been undertaken solely to prepare for your approval the accounts of SILVERBIRCH (BIRMINGHAM) LIMITED and state those matters that we have agreed to state to the Board of Directors of SILVERBIRCH (BIRMINGHAM) LIMITED, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than SILVERBIRCH (BIRMINGHAM) LIMITED and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that SILVERBIRCH (BIRMINGHAM) LIMITED has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of SILVERBIRCH (BIRMINGHAM) LIMITED. You consider that SILVERBIRCH (BIRMINGHAM) 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 accounts of SILVERBIRCH (BIRMINGHAM) 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 accounts

30 September 2022

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RAGAVAN AND CO LTD  
CHARTERED CERTIFIED ACCOUNTANTS  
240 GROVE LANE  
BIRMINGHAM  
WEST MIDLANDS  
B20 2EY  
29 June 2023

**SILVERBIRCH (BIRMINGHAM) LIMITED**  
**Statement of Financial Position**  
**As at 30 September 2022**

	<b>Notes</b>	<b>2022</b> £	<b>2021</b> £
<b>Fixed assets</b>			
Intangible fixed assets	3	48,774	48,774
Tangible fixed assets	4	182,366	183,185
		<b>231,140</b>	<b>231,959</b>
<b>Current assets</b>			
Stocks		48,884	48,800
Debtors		0	1,925
Cash at bank and in hand		56,209	61,736
		<b>105,093</b>	<b>112,461</b>
<b>Creditors: amount falling due within one year</b>		(125,272)	(101,509)
<b>Net current liabilities</b>		<b>(20,179)</b>	<b>10,952</b>
<b>Total assets less current liabilities</b>		210,961	242,911
<b>Creditors: amount falling due after more than one year</b>		(62,000)	(136,000)
<b>Net assets</b>		<b>148,961</b>	<b>106,911</b>
<b>Capital and reserves</b>			
Called up share capital		10	10
Profit and loss account		148,951	106,901
<b>Shareholder's funds</b>		<b>148,961</b>	<b>106,911</b>

For the year ended 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 29 June 2023 and were signed by:

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Harjinder Jowala  
Director

**SILVERBIRCH (BIRMINGHAM) LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 30 September 2022**

**General Information**

SILVERBIRCH (BIRMINGHAM) LIMITED is a private company, limited by shares, registered in England and Wales, registration number 12096996, registration address 240 GROVE LANE, HANDSWORTH, BIRMINGHAM, WEST MIDLANDS, B20 2EY. The trading address of the company is 71 SILVERBIRCH ROAD, KINGSHURST, BIRMINGHAM, WEST MIDLANDS, B37 6AS.

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Taxation**

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

## **Intangible assets**

Intangible assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

## **Goodwill**

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of years.

## **Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings	10% Reducing Balance
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## **Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

## **2. Average number of employees**

Average number of employees during the year was 3 (2021 : 3).



### 3. Intangible fixed assets

<b>Cost</b>	<b>Goodwill</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
At 01 October 2021	48,774	48,774
Additions	-	-
Disposals	-	-
At 30 September 2022	<u>48,774</u>	<u>48,774</u>
<b>Amortisation</b>		
At 01 October 2021	-	-
Charge for year	-	-
On disposals	-	-
At 30 September 2022	<u>-</u>	<u>-</u>
<b>Net book values</b>		
At 30 September 2022	<u>48,774</u>	<u>48,774</u>
At 30 September 2021	<u>48,774</u>	<u>48,774</u>

#### 4. Tangible fixed assets

<b>Cost or valuation</b>	<b>Land and Buildings</b>	<b>Fixtures and Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 01 October 2021	175,000	9,794	184,794
Additions	-	-	-
Disposals	-	-	-
At 30 September 2022	<b>175,000</b>	<b>9,794</b>	<b>184,794</b>
<b>Depreciation</b>			
At 01 October 2021	-	1,609	1,609
Charge for year	-	819	819
On disposals	-	-	-
At 30 September 2022	<b>-</b>	<b>2,428</b>	<b>2,428</b>
<b>Net book values</b>			
Closing balance as at 30 September 2022	<b>175,000</b>	<b>7,366</b>	<b>182,366</b>
Opening balance as at 01 October 2021	<b>175,000</b>	<b>8,185</b>	<b>183,185</b>

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.