

Registered number
04369050

Birt and Tang Ltd
Abbreviated Accounts
31 March 2014

Birt and Tang Ltd**Registered number:** 04369050**Abbreviated Balance Sheet
as at 31 March 2014**

	Notes	2014 £	2013 £
Fixed assets			
Tangible assets	2	437	1,448
Current assets			
Debtors		27,396	21,669
Cash at bank and in hand		-	10,381
		<u>27,396</u>	<u>32,050</u>
Creditors: amounts falling due within one year		<u>(160,330)</u>	<u>(226,357)</u>
Net current liabilities		(132,934)	(194,307)
Total assets less current liabilities		<u>(132,497)</u>	<u>(192,859)</u>
Creditors: amounts falling due after more than one year		(20,763)	(13,860)
Net liabilities		<u>(153,260)</u>	<u>(206,719)</u>
Capital and reserves			
Called up share capital	3	200	200
Share premium		19,960	19,960
Profit and loss account		(173,420)	(226,879)
Shareholders' funds		<u>(153,260)</u>	<u>(206,719)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr Z Q Li
Director

Birt and Tang Ltd
Notes to the Abbreviated Accounts
for the year ended 31 March 2014

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	33% straight line
Fixtures & Fittings	20% straight line

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

2 Tangible fixed assets

£

Cost

At 1 April 2013	9,381
At 31 March 2014	<u>9,381</u>

Depreciation

At 1 April 2013	7,933
Charge for the year	<u>1,011</u>
At 31 March 2014	<u>8,944</u>

Net book value

At 31 March 2014	<u>437</u>
At 31 March 2013	<u>1,448</u>

3 Share capital

**Nominal
value**

**2014
Number**

**2014
£**

**2013
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	200	<u>200</u>	<u>200</u>
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