

BIRT & TANG LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

BIRT & TANG LTD
UNAUDITED ACCOUNTS
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BIRT & TANG LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Current assets			
Debtors	5	223	69
Cash at bank and in hand		32	30
		<u>255</u>	<u>99</u>
Creditors: amounts falling due within one year	6	(298,753)	(294,024)
Net current liabilities		<u>(298,498)</u>	<u>(293,925)</u>
Total assets less current liabilities		(298,498)	(293,925)
Creditors: amounts falling due after more than one year	7	(17,517)	(17,245)
Net liabilities		<u>(316,015)</u>	<u>(311,170)</u>
Capital and reserves			
Called up share capital		200	200
Share premium		19,960	19,960
Profit and loss account		(336,175)	(331,330)
Shareholders' funds		<u>(316,015)</u>	<u>(311,170)</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts 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 FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 26 April 2023 and were signed on its behalf by

Zhi Qiang Li
Director

Company Registration No. 04369050

BIRT & TANG LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Statutory information

Birt & Tang Ltd is a private company, limited by shares, registered in England and Wales, registration number 04369050. The registered office is 20 POVEREST ROAD, ORPINGTON, KENT, BR5 2DG.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	20%
Computer equipment	33%

4 Tangible fixed assets

	Fixtures & fittings	Computer equipment	Total
	£	£	£
Cost or valuation			
At 1 April 2022	At cost 1,380	At cost 8,001	9,381
At 31 March 2023	1,380	8,001	9,381
Depreciation			
At 1 April 2022	1,380	8,001	9,381
At 31 March 2023	1,380	8,001	9,381
Net book value			
At 31 March 2023	-	-	-

5 Debtors

	2023	2022
	£	£
Amounts falling due within one year		
VAT	40	69
Trade debtors	183	-
	223	69

BIRT & TANG LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

6 Creditors: amounts falling due within one year	2023	2022
	£	£
Bank loans and overdrafts	28,458	25,529
Loans from directors	270,295	268,495
	<hr/>	<hr/>
	298,753	294,024
	<hr/>	<hr/>
7 Creditors: amounts falling due after more than one year	2023	2022
	£	£
Bank loans	17,517	17,245
	<hr/>	<hr/>

8 Average number of employees

During the year the average number of employees was 0 (2022: 0).

