

Registered number  
05294379

Birk Video Productions Ltd

Report and Accounts

31 March 2017

REGISTRAR OF COMPANIES

Companies House

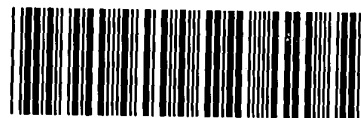
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COMPANIES HOUSE

**Birk Video Productions Ltd**  
**Registered number: 05294379**  
**Directors' Report**

The directors present their report and accounts for the year ended 31 March 2017.

**Principal activities**

The company's principal activity during the year continued to be the provision of Video and photography services

**Directors**

The following persons served as directors during the year:

T S Birk

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 19 December 2017 and signed on its behalf.

T S Birk  
Director

A handwritten signature in black ink, consisting of a series of connected loops and strokes, positioned to the right of the printed name and title.

**Birk Video Productions Ltd**  
**Profit and Loss Account**  
**for the year ended 31 March 2017**

	<b>2017</b> <b>£</b>	<b>2016</b> <b>£</b>
<b>Turnover</b>	102,722	92,105
Cost of sales	(34,452)	(31,962)
<b>Gross profit</b>	<u>68,270</u>	<u>60,143</u>
Administrative expenses	(57,128)	(53,733)
<b>Operating profit</b>	<u>11,142</u>	<u>6,410</u>
<b>Profit before taxation</b>	<u>11,142</u>	<u>6,410</u>
Tax on profit	(2,335)	(67)
<b>Profit for the financial year</b>	<u>8,807</u>	<u>6,343</u>

**Birk Video Productions Ltd****Registered number:**

05294379

**Balance Sheet****as at 31 March 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Intangible assets	2	1	1
Tangible assets	3	20,415	23,220
		<u>20,416</u>	<u>23,221</u>
<b>Current assets</b>			
Stocks		562	345
Debtors	4	56,303	61,952
Cash at bank and in hand		23,253	7,314
		<u>80,118</u>	<u>69,611</u>
<b>Creditors: amounts falling due within one year</b>	5	(82,858)	(75,963)
<b>Net current liabilities</b>		<u>(2,740)</u>	<u>(6,352)</u>
<b>Net assets</b>		<u>17,676</u>	<u>16,869</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		17,576	16,769
<b>Shareholders' funds</b>		<u>17,676</u>	<u>16,869</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.

The 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

T S Birk  
Director



Approved by the board on 19 December 2017

**Birk Video Productions Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard)

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method

***Taxation***

**Birk Video Productions Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be

**Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Intangible fixed assets</b>	<b>£</b>
Goodwill:	
<b>Cost</b>	
At 1 April 2016	7,000
At 31 March 2017	7,000
<b>Amortisation</b>	
At 1 April 2016	6,999
At 31 March 2017	6,999
<b>Net book value</b>	
At 31 March 2017	1
At 31 March 2016	1

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

<b>3 Tangible fixed assets</b>	<b>Plant and machinery etc</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2016	71,276
Additions	2,299
At 31 March 2017	73,575

**Birk Video Productions Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

**Depreciation**

At 1 April 2016	48,056
Charge for the year	5,104
At 31 March 2017	<u>53,160</u>

**Net book value**

At 31 March 2017	<u>20,415</u>
At 31 March 2016	<u>23,220</u>

<b>4 Debtors</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade debtors	57,069	61,882
Other debtors	(766)	70
	<u>56,303</u>	<u>61,952</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Taxation and social security costs	3,873	835
Other creditors	78,985	75,128
	<u>82,858</u>	<u>75,963</u>

**6 Related party transactions**

The director sometimes buys goods and services for the company from his own resources ( credit card) for which credit is given to him in the accounts.

**7 Controlling party**

Mr T S Birk is the sole shareholder of the company and as such is the controlling party.

**8 Other information**

Birk Video Productions Ltd is a private company limited by shares and incorporated in England. Its registered office is:  
 15 Highland Gardens  
 Ilford  
 Essex  
 IG1 3LE

**Birk Video Productions Ltd**  
**Detailed profit and loss account**  
**for the year ended 31 March 2017**

*This schedule does not form part of the statutory accounts*

	<b>2017</b> <b>£</b>	<b>2016</b> <b>£</b>
<b>Sales</b>	102,722	92,105
Cost of sales	(34,452)	(31,962)
<b>Gross profit</b>	<u>68,270</u>	<u>60,143</u>
Administrative expenses	(57,128)	(53,733)
<b>Operating profit</b>	<u>11,142</u>	<u>6,410</u>
<b>Profit before tax</b>	<u>11,142</u>	<u>6,410</u>



**Birk Video Productions Ltd**  
**Detailed profit and loss account**  
**for the year ended 31 March 2017**

*This schedule does not form part of the statutory accounts*

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Sales	<u>102,722</u>	<u>92,105</u>
<b>Cost of sales</b>		
Purchases	6,340	5,349
Decrease/increase in stocks	(217)	(70)
Subcontractor costs	<u>28,329</u>	<u>26,683</u>
	<u>34,452</u>	<u>31,962</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	23,880	25,500
Directors' salaries	13,200	11,340
Pensions	102	-
Travel and subsistence	728	-
Motor expenses	<u>1,226</u>	<u>1,197</u>
	<u>39,136</u>	<u>38,037</u>
Premises costs:		
Light and heat	<u>750</u>	<u>737</u>
	<u>750</u>	<u>737</u>
General administrative expenses:		
Telephone and fax	390	263
Stationery and printing	371	309
Courier services	-	-
Bank charges	116	137
Insurance	676	678
Equipment expensed	7,409	5,700
Software	598	462
Depreciation	5,104	5,805
Sundry expenses	<u>559</u>	<u>75</u>
	<u>15,223</u>	<u>13,429</u>
Legal and professional costs:		
Accountancy fees	1,700	1,530
Advertising and PR	<u>319</u>	<u>-</u>
	<u>2,019</u>	<u>1,530</u>
	<u>57,128</u>	<u>53,733</u>