

Registered number  
05294379

Birk Video Productions Ltd

Report and Accounts

31 March 2020

Registrar of Companies ~~House~~

Companies House

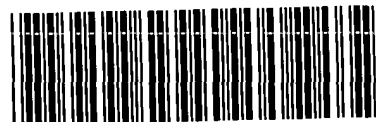
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COMPANIES HOUSE

**Birk Video Productions Ltd**

**Registered number: 05294379**

**Director's Report**

The director presents his report and accounts for the year ended 31 March 2020.

**Principal activities**

The company's principal activity during the year continued to be the provision of Video and photography services at events like marriages, engagements and birthdays etc

**Directors**

The following persons served as directors during the year:

Tirlochan Singh 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.

The director wants to bring to the attention of the shareholders the effect of Covid 19. on the turnover and profit of the company. Many pre-booked events were cancelled and deposits had to be refunded. The company will resume its normal operations once the tiered restrictions are completely lifted.

This report was approved by the board on 15 December 2020 and signed on its behalf.

Tirlochan Singh Birk  
Director



**Birk Video Productions Ltd**  
**Profit and Loss Account**  
**for the year ended 31 March 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	80,763	80,136
Cost of sales	(31,694)	(23,527)
<b>Gross profit</b>	<u>49,069</u>	<u>56,609</u>
Administrative expenses	(68,949)	(68,676)
<b>Operating loss</b>	<u>(19,880)</u>	<u>(12,067)</u>
<b>Loss before taxation</b>	<u>(19,880)</u>	<u>(12,067)</u>
Tax on loss	-	-
<b>Loss for the financial year</b>	<u>(19,880)</u>	<u>(12,067)</u>

**Birk Video Productions Ltd****Registered number:** 05294379**Balance Sheet****as at 31 March 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Intangible assets	3	1	1
Tangible assets	4	7,517	12,517
		<u>7,518</u>	<u>12,518</u>
<b>Current assets</b>			
Stocks		479	571
Debtors	5	54,508	47,911
Cash at bank and in hand		4,864	22,323
		<u>59,851</u>	<u>70,805</u>
<b>Creditors: amounts falling due within one year</b>	6	(90,692)	(86,766)
<b>Net current liabilities</b>		<u>(30,841)</u>	<u>(15,961)</u>
<b>Net liabilities</b>		<u>(23,323)</u>	<u>(3,443)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(23,423)	(3,543)
<b>Shareholder's funds</b>		<u>(23,323)</u>	<u>(3,443)</u>

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

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the 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.

Tirlochan Singh Birk

Director

Approved by the board on 15 December 2020



**Birk Video Productions Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2020**

**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 comparing the costs incurred for work performed to date to the total estimated contract costs.

***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

***Debtors***

**Birk Video Productions Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2020**

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***

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 rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted

***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 estimated reliably.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which

2 Employees	2020 Number	2019 Number
Average number of persons employed by the company	3	3
3 Intangible fixed assets		£

**Birk Video Productions Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2020**

Goodwill:

**Cost**

At 1 April 2019	7,000
At 31 March 2020	<u>7,000</u>

**Amortisation**

At 1 April 2019	6,999
At 31 March 2020	<u>6,999</u>

**Net book value**

At 31 March 2020	<u>1</u>
At 31 March 2019	<u>1</u>

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

**4 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 April 2019	81,323
At 31 March 2020	<u>81,323</u>
<b>Depreciation</b>	
At 1 April 2019	68,806
Charge for the year	5,000
At 31 March 2020	<u>73,806</u>
<b>Net book value</b>	
At 31 March 2020	<u>7,517</u>
At 31 March 2019	<u>12,517</u>

**5 Debtors**

	<b>2020 £</b>	<b>2019 £</b>
Trade debtors	54,508	47,844
Other debtors	-	67
	<u>54,508</u>	<u>47,911</u>

**6 Creditors: amounts falling due within one year**

<b>2020 £</b>	<b>2019 £</b>
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**Birk Video Productions Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2020**

Trade creditors	28,731	19,070
Taxation and social security costs	2,737	1,782
Other creditors	59,224	65,914
	<u>90,692</u>	<u>86,766</u>

**7 Related party transactions**

Where the director spends money on the operations of the company, he is given credit for these transactions in the accounts

**8 Controlling party**

The director ,Tirlochan Singh Birk is the sole shareholder of the company and as such the controlling party as well.

**9 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 2020**

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

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	80,763	80,136
Cost of sales	(31,694)	(23,527)
<b>Gross profit</b>	<u>49,069</u>	<u>56,609</u>
Administrative expenses	(68,949)	(68,676)
<b>Operating loss</b>	<u>(19,880)</u>	<u>(12,067)</u>
<b>Loss before tax</b>	<u>(19,880)</u>	<u>(12,067)</u>

**Birk Video Productions Ltd**  
**Detailed profit and loss account**  
**for the year ended 31 March 2020**

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

	2020 £	2019 £
<b>Sales</b>		
Sales	<u>80,763</u>	<u>80,136</u>
<b>Cost of sales</b>		
Purchases	6,065	4,857
Decrease/increase in stocks	92	(204)
Subcontractor costs	5,422	9,850
Direct labour	<u>20,115</u>	<u>9,024</u>
	<u>31,694</u>	<u>23,527</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	39,094	34,381
Directors' salaries	12,846	13,200
Pensions	1,048	589
Employer's NI	722	79
Travel and subsistence	235	421
Motor expenses	<u>1,098</u>	<u>1,737</u>
	<u>55,043</u>	<u>50,407</u>
Premises costs:		
Light and heat	1,743	1,657
Cleaning	<u>546</u>	<u>315</u>
	<u>2,289</u>	<u>1,972</u>
General administrative expenses:		
Telephone and fax	278	1,099
Stationery and printing	422	57
Bank charges	85	84
Insurance	720	650
Equipment expensed	2,600	3,800
Repairs and maintenance	750	782
Depreciation	5,000	8,132
Sundry expenses	<u>37</u>	<u>43</u>
	<u>9,892</u>	<u>14,647</u>
Legal and professional costs:		
Accountancy fees	<u>1,725</u>	<u>1,650</u>
	<u>1,725</u>	<u>1,650</u>
	<u>68,949</u>	<u>68,676</u>