

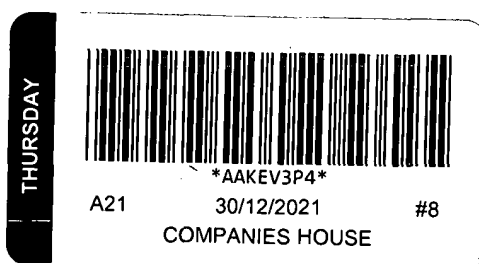
Registered number  
05294379

Birk Video Productions Ltd

Filleted Accounts

31 March 2021

Registrar of Companies  
Companies House  
Crown Way  
CARDIFF  
CF14 3UZ.



**Birk Video Productions Ltd**

**Registered number: 05294379**

**Director's Report**

The director presents his report and accounts for the year ended 31 March 2021.

**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:

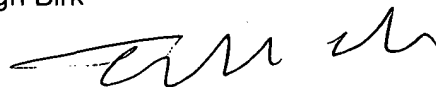
Tirlochan Singh Birk

**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.

This report was approved by the board on 15 December 2021 and signed on its behalf.

Tirlochan Singh Birk  
Director



**Birk Video Productions Ltd**  
**Registered number:**  
**Balance Sheet**  
**as at 31 March 2021**

05294379

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Intangible assets	3	1	1
Tangible assets	4	2,517	7,517
		<u>2,518</u>	<u>7,518</u>
<b>Current assets</b>			
Stocks		347	479
Debtors	5	44,378	54,508
Cash at bank and in hand		2,645	4,864
		<u>47,370</u>	<u>59,851</u>
<b>Creditors: amounts falling due within one year</b>	6	(100,691)	(90,692)
<b>Net current liabilities</b>		<u>(53,321)</u>	<u>(30,841)</u>
<b>Net liabilities</b>		<u>(50,803)</u>	<u>(23,323)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(50,903)	(23,423)
<b>Shareholder's funds</b>		<u>(50,803)</u>	<u>(23,323)</u>

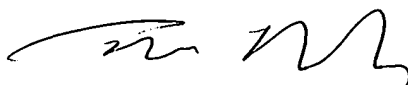
The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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 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 2021

**Birk Video Productions Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**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 the related revenue is recognised.

***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.

**Birk Video Productions Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

***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 they relate.

<b>2 Employees</b>	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>3</u>	<u>3</u>
<b>3 Intangible fixed assets</b>		<b>£</b>
Goodwill:		
<b>Cost</b>		
At 1 April 2020		<u>7,000</u>
At 31 March 2021		<u>7,000</u>
<b>Amortisation</b>		
At 1 April 2020		<u>6,999</u>
At 31 March 2021		<u>6,999</u>
<b>Net book value</b>		
At 31 March 2021		<u>1</u>
At 31 March 2020		<u>1</u>

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

**Birk Video Productions Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**4 Tangible fixed assets**

	Plant and machinery etc £
<b>Cost</b>	
At 1 April 2020	81,323
At 31 March 2021	<u>81,323</u>
<b>Depreciation</b>	
At 1 April 2020	73,806
Charge for the year	<u>5,000</u>
At 31 March 2021	<u>78,806</u>
<b>Net book value</b>	
At 31 March 2021	<u>2,517</u>
At 31 March 2020	<u>7,517</u>

**5 Debtors**

	2021 £	2020 £
Trade debtors	<u>44,378</u>	<u>54,508</u>

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

	2021 £	2020 £
Bank loans and overdrafts	22,000	-
Trade creditors	23,931	28,731
Taxation and social security costs	930	2,737
Other creditors	<u>53,830</u>	<u>59,224</u>
	<u>100,691</u>	<u>90,692</u>

**7 Related party transactions**

The director buys goods and services for use by the company from his own account. A corresponding credit is given to his current account.

**8 Controlling party**

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

**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

**Note: Amount received from HMRC under CJRS have been declared and shown under Other operating income.**

Amount claimed for the year	<u>20,177</u>	
Amount received in the bank		19,958
Less relating to previous year		1,701
Add amount received in April 2021		1,920
<b>Amount relating to 20-21</b>		<u>20,177</u>