

STATEMENT OF CONSENT TO PREPARE ABRIDGED FINANCIAL STATEMENTS

All of the members of Bird Free Limited have consented to the preparation of the abridged statement of income and retained earnings and the abridged statement of financial position for the year ending 28 February 2023 in accordance with Section 444(2A) of the Companies Act 2006.

COMPANY REGISTRATION NUMBER: 08409585

BIRD FREE LIMITED

FILLETED UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

28 February 2023

BIRD FREE LIMITED

REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY ABRIDGED FINANCIAL STATEMENTS OF BIRD FREE LIMITED

YEAR ENDED 28 FEBRUARY 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abridged financial statements of Bird Free Limited for the year ended 28 February 2023, which comprise the abridged statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us. As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html. Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf.

LANGARD LIFFORD HALL LIMITED Accountants and Registered Auditors

Lifford Hall Lifford Lane Kings Norton Birmingham B30 3JN

18 December 2023

BIRD FREE LIMITED

ABRIDGED STATEMENT OF FINANCIAL POSITION

28 February 2023

	Note	2023 £	2022 £
Current assets			
Stocks		257,070	219,178
Debtors		233,911	192,884
Cash at bank and in hand		272,440	222,987
		<u>763,421</u>	<u>635,049</u>
Creditors: amounts falling due within one year		<u>55,504</u>	<u>74,658</u>
Net current assets		<u>707,917</u>	<u>560,391</u>
Total assets less current liabilities		<u>707,917</u>	<u>560,391</u>
Net assets		<u>707,917</u>	<u>560,391</u>
Capital and reserves			
Called up share capital		12	12
Profit and loss account		707,905	560,379
Shareholder funds		<u>707,917</u>	<u>560,391</u>

These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the abridged statement of income and retained earnings has not been delivered.

For the year ending 28 February 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its abridged financial statements for the year in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

BIRD FREE LIMITED

ABRIDGED STATEMENT OF FINANCIAL POSITION *(continued)*

28 February 2023

These abridged financial statements were approved by the board of directors and authorised for issue on 18 December 2023 , and are signed on behalf of the board by:

I R Smith

Director

Company registration number: 08409585

BIRD FREE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

YEAR ENDED 28 FEBRUARY 2023

1. General Information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 7 Purley Place, London, England, N1 1QA.

2. Statement of Compliance

These abridged financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting Policies

Basis of preparation

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The abridged financial statements are prepared in sterling, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

4. Financial Instruments

The carrying amount for each category of financial instrument is as follows:

	2023	2022
	£	£
Financial assets measured at fair value through profit or loss		
Financial assets measured at fair value through profit or loss	—	192,884
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Financial liabilities measured at fair value through profit or loss		
Financial liabilities measured at fair value through profit or loss	—	39,007
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5. Director's Advances, Credits and Guarantees

Amounts owed to the director at the balance sheet date are included in creditors and totalled £252 (2022 £31).

6. Related Party Transactions

There were no other transactions with related parties during the year that require disclosure.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.