

**BIRD MARKETING AND DESIGN CONSULTANCY LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

Ambledene Online

Certified Practising Accountants

Cotton Court  
Church Street  
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PR1 3BY

**Bird Marketing and Design Consultancy Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 31 March 2017**

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**Bird Marketing and Design Consultancy Ltd**  
**Balance Sheet**  
**As at 31 March 2017**

**Registered number:** 09473409

		<b>31 March 2017</b>		<b>Period to 31 March 2016</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		3,521		4,695
			3,521		4,695
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	1,634		21,660	
Cash at bank and in hand		12,378		16,581	
			14,012		38,241
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(17,229 )		(42,869 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(3,217 )		(4,628 )
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			304		67
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation	<b>7</b>		(62 )		(23 )
<b>NET ASSETS</b>			242		44
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>8</b>		2		2
Profit and loss account			240		42
<b>SHAREHOLDERS' FUNDS</b>			242		44

**Bird Marketing and Design Consultancy Ltd**  
**Balance Sheet (continued)**  
**As at 31 March 2017**

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For the year ending 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- 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.

On behalf of the board

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**Miss Rachel Simpson**

**5 July 2017**

The notes on pages 4 to 8 form part of these financial statements.

**Bird Marketing and Design Consultancy Ltd**  
**Statement of Changes in Equity**  
**For The Year Ended 31 March 2017**

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	<b>Share Capital</b>	<b>Profit &amp; Loss Account</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Profit for the period and total comprehensive income	-	26,742	26,742
Dividends paid	-	(26,700)	(26,700)
Arising on shares issued during the period	2	-	2
As at 31 March 2016 and 1 April 2016	2	42	44
Profit for the year and total comprehensive income	-	5,198	5,198
Dividends paid	-	(5,000)	(5,000)
As at 31 March 2017	2	240	242

**Bird Marketing and Design Consultancy Ltd**  
**Notes to the Unaudited Accounts**  
**For The Year Ended 31 March 2017**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% reducing balance
Computer Equipment	25% reducing balance

**1.4. Leasing and Hire Purchase Contracts**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets.

Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

**1.5. Deferred Taxation**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.



**Bird Marketing and Design Consultancy Ltd**  
**Notes to the Unaudited Accounts (continued)**  
**For The Year Ended 31 March 2017**

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**1.6. Registrar Filing Requirements**

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

**4. Tangible Assets**

	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 April 2016	394	5,866	6,260
As at 31 March 2017	394	5,866	6,260
<b>Depreciation</b>			
As at 1 April 2016	98	1,467	1,565
Provided during the period	74	1,100	1,174
As at 31 March 2017	172	2,567	2,739
<b>Net Book Value</b>			
As at 31 March 2017	222	3,299	3,521
As at 1 April 2016	296	4,399	4,695

**5. Debtors**

	<b>31 March 2017</b>	<b>Period to 31 March 2016</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	1,634	21,240
Prepayments and accrued income	-	420
	1,634	21,660



**Bird Marketing and Design Consultancy Ltd**  
**Notes to the Unaudited Accounts (continued)**  
**For The Year Ended 31 March 2017**

**6. Creditors: Amounts Falling Due Within One Year**

	<b>31 March 2017</b>	<b>Period to 31 March 2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	991	1,244
Corporation tax	1,506	6,844
Other taxes and social security	1,516	606
VAT	-	2,896
Accruals and deferred income	-	1,080
Directors' loan accounts	13,216	30,199
	<u>17,229</u>	<u>42,869</u>

**7. Deferred Taxation**

	<b>31 March 2017</b>	<b>Period to 31 March 2016</b>
	<b>£</b>	<b>£</b>
As at 1 April 2016	23	-
Deferred taxation	39	23
	<u>62</u>	<u>23</u>

**8. Share Capital**

	<b>Value</b>	<b>Number</b>	<b>31 March 2017</b>	<b>Period to 31 March 2016</b>
	<b>£</b>		<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>				
Ordinary shares	1.00	2	2	2

**Bird Marketing and Design Consultancy Ltd**  
**Notes to the Unaudited Accounts (continued)**  
**For The Year Ended 31 March 2017**

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**9. Other Commitments**

At the end of the period the company had annual commitments under non-cancellable operating leases as follows:

	<b>Other</b>	
	<b>31 March</b>	<b>Period to</b>
	<b>2017</b>	<b>31 March</b>
	<b>£</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Leases due to expire		
Within 1 year	7,326	-
Between 1 and 5 years	-	7,326
	<u>7,326</u>	<u>7,326</u>

**10. Transactions With and Loans to Directors**

Dividends paid to directors

	<b>31 March</b>	<b>Period to</b>
	<b>2017</b>	<b>31 March</b>
	<b>£</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Miss Rachel Simpson	5,000	13,350
Miss Rebecca Irving	-	13,350

**11. Dividends**

	<b>31 March</b>	<b>Period to</b>
	<b>2017</b>	<b>31 March</b>
	<b>£</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>On equity shares:</b>		
Interim dividend paid	5,000	26,700
	<u>5,000</u>	<u>26,700</u>

**12. Related Party Transactions**

At the end of the year, Miss Rachel Simpson, a director, was owed £13,216 by the company.

**13. Ultimate Controlling Party**

The company's ultimate controlling party is Miss Rachel Simpson by virtue of her ownership of 100% of the issued share capital in the company.

**14. General Information**

Bird Marketing and Design Consultancy Ltd Registered number 09473409 is a limited by shares company incorporated in England & Wales. The Registered Office is Cotton Court, Church Street, Preston, PR1 3BY.

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.