

Registered number
11690847

B.I.R. LTD

Filleted Accounts

30 November 2022

B.I.R. LTD**Registered number:** 11690847**Balance Sheet****as at 30 November 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	46,498	36,493
Current assets			
Stocks		9,860	6,520
Debtors	4	16,000	36,000
Cash at bank and in hand		6,746	12,048
		<u>32,606</u>	<u>54,568</u>
Creditors: amounts falling due within one year	5	(54,197)	(48,723)
Net current (liabilities)/assets		<u>(21,591)</u>	<u>5,845</u>
Net assets		<u>24,907</u>	<u>42,338</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		24,807	42,238
Shareholder's funds		<u>24,907</u>	<u>42,338</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.

Mr. Sefa Karatay

Director

Approved by the board on 17 April 2023

B.I.R. LTD

Notes to the Accounts

for the year ended 30 November 2022

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. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer.

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, at rates calculated to write off the cost, less estimated residual value, at 18% per annum, reducing balance method, excluding the year of acquisition.

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.

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 corporation tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A corporation tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Corporation tax assets and liabilities are not discounted.

Pensions

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

2 Employees	2022	2021
	Number	Number
Average number of persons employed by the company	<u>13</u>	<u>13</u>
3 Tangible fixed assets		
		Fixtures and fittings
		£
Cost		
At 1 December 2021		43,338
Additions		16,574
At 30 November 2022		<u>59,912</u>
Depreciation		
At 1 December 2021		6,845
Charge for the year		6,569
At 30 November 2022		<u>13,414</u>
Net book value		
At 30 November 2022		<u>46,498</u>
At 30 November 2021		36,493
4 Debtors	2022	2021
	£	£
Prepayments & other debtors	<u>16,000</u>	<u>36,000</u>
5 Creditors: amounts falling due within one year	2022	2021
	£	£
Corporation tax	21,400	19,300
V.A.T.	19,389	14,341
Trade creditors	10,592	8,834
Social security costs	376	3,272
Other creditors	2,440	2,976
	<u>54,197</u>	<u>48,723</u>

6 Other information

B.I.R. LTD is a private company limited by shares and incorporated in England. Its registered office is:

147 Cranbrook Road
Ilford
Essex

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.