REGISTERED NUMBER: 12508473 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31 March 2023

for

A & A Bird Holdings Ltd

Contents of the Financial Statements
for the Year Ended 31 March 2023

A & A Bird Holdings Ltd

Company Information
for the Year Ended 31 March 2023

DIRECTORS:	A J Bird Mrs A M Bird
REGISTERED OFFICE:	HATS Gloucester Ltd 48 Hucclecote Road Gloucester GL3 3RS
REGISTERED NUMBER:	12508473 (England and Wales)
ACCOUNTANTS:	HATS Gloucester Ltd 48 Hucclecote Road Gloucester Gloucestershire GL3 3RS

A & A Bird Holdings Ltd (Registered number: 12508473)

Statement of Financial Position
31 March 2023

		31/3/23		31/3/22	
	Notes	£	£	£	£
FIXED ASSETS					
Investments	4		360,751		1
CURRENT ASSETS					
Debtors	5	161,888		237,682	
Cash at bank		130,349		299,427	
		292,237		537,109	
CREDITORS					
Amounts falling due within one year	6	70,835		60,460	
NET CURRENT ASSETS			221,402		476,649
TOTAL ASSETS LESS CURRENT LIABILITIES			582,153		476,650
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			582,152		476,649
SHAREHOLDERS' FUNDS			582,153		476,650

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 16 October 2023 and were signed on its behalf by:

A J Bird - Director

Mrs A M Bird - Director

1. STATUTORY INFORMATION

A & A Bird Holdings Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of consolidated financial statements
The financial statements contain information about A & A Bird Holdings Ltd as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Investments in subsidiaries
Investments in subsidiary undertakings are recognised at cost.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2022 - 2) .

4. FIXED ASSET INVESTMENTS

	Shares in group undertaking £
Cost	
At 1 April 2022	1
Additions	360,750
At 31 March 2023	360,751
Net book value	
At 31 March 2023	360,751
At 31 March 2022	1

continued...

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Amounts owed by group undertakings	161,888	236,482
Other debtors	-	1,200
	161,888	237,682

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Other creditors	70,835	60,460

7. RELATED PARTY DISCLOSURES

Andrew Bird Hearing Ltd
Subsidiary company

A loan exists between the company and its subsidiary Andrew Bird Hearing Ltd. At 31 March 2023, the company was owed £160,000 (2022 - £236,482) from Andrew Bird Hearing Ltd. The loan is interest free and has no fixed repayment terms.

Earz Ltd
Subsidiary company

A loan exists between the company and its subsidiary Earz Ltd. At 31 March 2023, the company was owed £1,888 (2022 - £NIL) from Earz Ltd. The loan is interest free and has no fixed repayment terms.

A J Bird & Mrs A M Bird
Directors

At 31 March 2023, the company owed the directors £70,355 (2022 - £59,980). The loan balance is interest free and has no fixed repayment date.