

**Unaudited Financial Statements for the Year Ended 31 March 2021**

**for**

**Dick Bird Consulting Limited**

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**for the Year Ended 31 March 2021**

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**Dick Bird Consulting Limited**

**Company Information**  
**for the Year Ended 31 March 2021**

**DIRECTOR:** R W Bird

**SECRETARY:** Ms M Jamieson

**REGISTERED OFFICE:** 14 Colthill Crescent  
Milltimber  
Aberdeen  
AB13 0EG

**REGISTERED NUMBER:** SC338458 (Scotland)

**ACCOUNTANTS:** The Grant Considine Partnership  
Chartered Accountants  
46 High Street  
Banchory  
Aberdeenshire  
AB31 5SR

**Statement of Financial Position**  
**31 March 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		345		525
<b>CURRENT ASSETS</b>					
Debtors	6	15,048		15,651	
Cash at bank		<u>1,296</u>		<u>1,014</u>	
		16,344		16,665	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>16,622</u>		<u>17,088</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(278)</u>		<u>(423)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			67		102
<b>PROVISIONS FOR LIABILITIES</b>			<u>65</u>		<u>100</u>
<b>NET ASSETS</b>			<u><u>2</u></u>		<u><u>2</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1		1
Retained earnings			<u>1</u>		<u>1</u>
			<u><u>2</u></u>		<u><u>2</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 director and authorised for issue on 22 July 2021 and were signed by:

R W Bird - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2021**

1. **STATUTORY INFORMATION**

Dick Bird Consulting Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. **STATEMENT OF COMPLIANCE**

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

3. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Revenue recognition**

Turnover is measured at 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.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Depreciation is provided at the following annual rates:  
Computer Equipment - 33% on cost

**Financial instruments**

The following assets and liabilities are classified as financial instruments - trade debtors, trade creditors and directors' loan.

Directors' loans (being repayable on demand), trade debtors and trade creditors are measured at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets that are measured at amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit and loss.

**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.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**3. ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

**Pension costs and other post-retirement benefits**

The company pays contributions to a third party pension provider on behalf of the directors. Contributions payable are charged to profit or loss in the period to which they relate.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2020 - 1).

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2020 and 31 March 2021	540
<b>DEPRECIATION</b>	
At 1 April 2020	15
Charge for year	180
At 31 March 2021	195
<b>NET BOOK VALUE</b>	
At 31 March 2021	345
At 31 March 2020	525

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	10,364	10,852
Other debtors	4,684	4,799
	<u>15,048</u>	<u>15,651</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Bank loans and overdrafts	4,379	4,422
Trade creditors	2,053	2,450
Taxation and social security	8,031	8,269
Other creditors	2,159	1,947
	<u>16,622</u>	<u>17,088</u>

**8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2021 and 31 March 2020:

	2021	2020
	£	£
<b>R W Bird</b>		
Balance outstanding at start of year	3,352	3,935
Amounts advanced	243	-
Amounts repaid	-	(583)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>3,595</u>	<u>3,352</u>

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.