

THURSDAY



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20/06/2013  
COMPANIES HOUSE

**BIRCH (LONDON) LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**

**Company Registration Number 00639304**

**RSM Tenon Limited**  
66 Chiltern Street  
London  
W1U 4JT

**BIRCH (LONDON) LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2012**

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**BIRCH (LONDON) LIMITED**

Registered Number 00639304

**ABBREVIATED BALANCE SHEET****31 DECEMBER 2012**

	Note	2012 £	£	2011 £	£
<b>Fixed assets</b>	2				
Tangible assets			360,185		360,318
<b>Current assets</b>					
Stocks		10,406		10,406	
Debtors		79,569		95,632	
Cash at bank and in hand		23,569		16,721	
		<u>113,544</u>		<u>122,759</u>	
<b>Creditors Amounts falling due within one year</b>		<u>(4,922)</u>		<u>(3,913)</u>	
<b>Net current assets</b>			<u>108,622</u>		<u>118,846</u>
<b>Total assets less current liabilities</b>			<u>468,807</u>		<u>479,164</u>
<b>Capital and reserves</b>					
Called-up share capital	4		100		100
Revaluation reserve			309,545		309,545
Profit and loss account			159,162		169,519
<b>Shareholders' funds</b>			<u>468,807</u>		<u>479,164</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

The Balance sheet continues on the following page  
The notes on pages 3 to 4 form part of these abbreviated accounts

**BIRCH (LONDON) LIMITED**  
*Registered Number 00639304*


**ABBREVIATED BALANCE SHEET** *(continued)*

**31 DECEMBER 2012**

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These abbreviated accounts were approved by the directors and authorised for issue on 19/6/2013, and are signed on their behalf by

G E Birch  
Director

A handwritten signature in black ink, appearing to read 'G E Birch', written over a horizontal line.

The notes on pages 3 to 4 form part of these abbreviated accounts

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**BIRCH (LONDON) LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2012**

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**1. Accounting policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain fixed assets, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Cost represents purchase price together with any incidental costs of acquisition.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Freehold reversions	-	(Nil)
Computer Equipment	-	25% Straight line

**Investment properties**

Investment properties are shown at their open market value. The surplus or deficit arising from the annual revaluation is transferred to the investment revaluation reserve unless a deficit, or its reversal, on an individual investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year.

This is in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) which, unlike the Companies Act 2006, does not require depreciation of investment properties. Investment properties are held for their investment potential and not for use by the company and so their current value is of prime importance. The departure from the provisions of the Act is required in order to give a true and fair view.

**Stocks**

Stock is comprised of development properties which have been valued at the lower of cost and net realisable value.

**BIRCH (LONDON) LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2012**

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**2 Fixed assets**

	<b>Tangible Assets £</b>
<b>Cost or valuation</b>	
At 1 January 2012 and 31 December 2012	<u>360,451</u>
<b>Depreciation</b>	
At 1 January 2012	133
Charge for year	<u>133</u>
At 31 December 2012	<u>266</u>
<b>Net book value</b>	
At 31 December 2012	<u>360,185</u>
At 31 December 2011	<u>360,318</u>

The company's investment properties have been valued by the directors at their open market value at 31 December 2006. Their comparable historical cost is £40,455 and the comparable historical net book value at the year end is £40,455 (2011 £40,455)

**3 Related party transactions**

Included in other debtors is an amount of £79,569 (2011 - £79,569) due from Caverndale Limited, a company over which G E Birch has control

Also included in other debtors is an amount of £Nil (2011 £16,063) due from Birch Corporation Limited, a company in which J Birch, the son of the directors, has a material interest

**4. Share capital**

**Allotted, called up and fully paid:**

	<b>2012</b>		<b>2011</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

**5. Control**

The company is under the control of the director P E M Birch