

Unaudited Financial Statements for the Year Ended 31 March 2022

for

Bauman Lyons Architects Limited

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

**Company Information
for the Year Ended 31 March 2022**

DIRECTORS:

G Smith
T E Vigar

SECRETARY:

G Smith

REGISTERED OFFICE:

Black Building
2 Newton Road
Leeds
West Yorkshire
LS7 4HE

REGISTERED NUMBER:

03390810 (England and Wales)

ACCOUNTANTS:

Malcolm Jones & Co LLP
Accountants and Business Advisors
West Hill House
Allerton Hill
Chapel Allerton
Leeds
West Yorkshire
LS7 3QB

**Balance Sheet
31 March 2022**

	Notes	31.3.22 £	£	31.3.21 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		<u>12,725</u>		<u>14,732</u>
			12,725		14,732
CURRENT ASSETS					
Debtors	6	315,756		106,217	
Cash at bank		<u>45,146</u>		<u>116,565</u>	
		360,902		222,782	
CREDITORS					
Amounts falling due within one year	7	<u>251,866</u>		<u>136,335</u>	
NET CURRENT ASSETS			<u>109,036</u>		<u>86,447</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			121,761		101,179
CREDITORS					
Amounts falling due after more than one year	8		<u>39,167</u>		<u>44,167</u>
NET ASSETS			<u>82,594</u>		<u>57,012</u>
CAPITAL AND RESERVES					
Called up share capital			76		76
Capital redemption reserve			26		26
Retained earnings			<u>82,492</u>		<u>56,910</u>
SHAREHOLDERS' FUNDS			<u>82,594</u>		<u>57,012</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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.

Balance Sheet - continued
31 March 2022

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 7 November 2022 and were signed on its behalf by:

G Smith - Director

**Notes to the Financial Statements
for the Year Ended 31 March 2022**

1. STATUTORY INFORMATION

Bauman Lyons Architects Limited 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.

Turnover

Turnover comprises the invoice value of services provided, net of value added tax, and includes appropriate amounts in respect of incomplete contracts at the balance sheet date.

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

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on reducing balance, 25% on reducing balance and 10% on reducing balance

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 balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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 operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 7 (2021 - 6) .

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

4. INTANGIBLE FIXED ASSETS

Goodwill
£

COST

At 1 April 2021
and 31 March 2022

16,706

AMORTISATION

At 1 April 2021
and 31 March 2022

16,706

NET BOOK VALUE

At 31 March 2022

-

At 31 March 2021

-

5. TANGIBLE FIXED ASSETS

Plant and
machinery
etc
£

COST

At 1 April 2021

359,555

Additions

2,457

At 31 March 2022

362,012

DEPRECIATION

At 1 April 2021

344,823

Charge for year

4,464

At 31 March 2022

349,287

NET BOOK VALUE

At 31 March 2022

12,725

At 31 March 2021

14,732

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.22	31.3.21
£	£
Trade debtors	219,344
Other debtors	<u>96,412</u>
	<u>315,756</u>
	<u>106,217</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.22	31.3.21
£	£
Bank loans and overdrafts	10,000
Trade creditors	192,660
Taxation and social security	28,786
Other creditors	<u>20,420</u>
	<u>251,866</u>
	<u>136,335</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.22	31.3.21
	£	£
Bank loans	<u>39,167</u>	<u>44,167</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>-</u>	<u>4,167</u>

9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2022 and 31 March 2021:

	31.3.22	31.3.21
	£	£
G Smith		
Balance outstanding at start of year	3,173	6,303
Amounts advanced	-	3,173
Amounts repaid	-	(6,303)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>3,173</u>	<u>3,173</u>

The loan is interest free and repayable on demand.

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.