

Brocklehurst Architects Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 31 July 2021

Brocklehurst Architects Limited

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Brocklehurst Architects Limited

Company Information

Directors	MJP Maier JF Hancock
Registered office	15 High Street West Wycombe High Wycombe Buckinghamshire HP14 3AE
Accountants	Seymour Taylor Limited 57 London Road High Wycombe Buckinghamshire HP11 1BS

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Brocklehurst Architects Limited
for the Year Ended 31 July 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Brocklehurst Architects Limited for the year ended 31 July 2021 as set out on pages 3 to 7 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/regulation>.

This report is made solely to the Board of Directors of Brocklehurst Architects Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Brocklehurst Architects Limited and state those matters that we have agreed to state to the Board of Directors of Brocklehurst Architects Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Brocklehurst Architects Limited and its Board of Directors as a body for our work or for this report.

We have not been instructed to carry out an audit or a review of the accounts of Brocklehurst Architects Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....
Seymour Taylor Limited
57 London Road
High Wycombe
Buckinghamshire
HP11 1BS

28 February 2022

Brocklehurst Architects Limited

(Registration number: 03797430)

Balance Sheet as at 31 July 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	<u>4</u>	13,782	17,138
Current assets			
Stocks	<u>5</u>	5,000	3,000
Debtors	<u>6</u>	155,820	144,699
Cash at bank and in hand		191	215
		<u>161,011</u>	<u>147,914</u>
Creditors: Amounts falling due within one year	<u>7</u>	<u>(132,189)</u>	<u>(131,883)</u>
Net current assets		<u>28,822</u>	<u>16,031</u>
Total assets less current liabilities		<u>42,604</u>	<u>33,169</u>
Creditors: Amounts falling due after more than one year	<u>7</u>	<u>(14,452)</u>	<u>(25,803)</u>
Net assets		<u>28,152</u>	<u>7,366</u>
Capital and reserves			
Called up share capital	<u>8</u>	668	668
Profit and loss account		<u>27,484</u>	<u>6,698</u>
Total equity		<u>28,152</u>	<u>7,366</u>

For the financial year ending 31 July 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 28 February 2022 and signed on its behalf by:

.....

MJP Maier
Director

The notes on pages 4 to 7 form an integral part of these financial statements.
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Notes to the Unaudited Financial Statements for the Year Ended 31 July 2021

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Office equipment	Straight line at 33%
Motor vehicles	Reducing balance at 25%

Brocklehurst Architects Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2021

Stocks

Stocks represent work in progress comprising time costs and overheads that have been incurred in respect of work performed but not yet billable.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee.

Assets held under finance leases are recognised at the lower of their fair value at inception of the lease and the present value of the minimum lease payments. These assets are depreciated on a straight-line basis over the shorter of the useful life of the asset and the lease term. The corresponding liability to the lessor is included in the Balance Sheet as a finance lease obligation.

Lease payments are apportioned between finance costs in the Profit and Loss Account and reduction of the lease obligation so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 12 (2020 - 12).

Brocklehurst Architects Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2021

4 Tangible assets

	Furniture, fittings and equipment £	Motor vehicles £	Total £
Cost or valuation			
At 1 August 2020	49,105	31,187	80,292
Additions	2,535	-	2,535
At 31 July 2021	51,640	31,187	82,827
Depreciation			
At 1 August 2020	46,620	16,534	63,154
Charge for the year	2,228	3,663	5,891
At 31 July 2021	48,848	20,197	69,045
Carrying amount			
At 31 July 2021	2,792	10,990	13,782
At 31 July 2020	2,485	14,653	17,138

5 Stocks

	2021 £	2020 £
Work in progress	5,000	3,000

6 Debtors

	2021 £	2020 £
Trade debtors	151,100	139,592
Prepayments	4,720	5,107
	155,820	144,699

Brocklehurst Architects Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 July 2021

7 Creditors

Creditors: amounts falling due within one year

	Note	2021 £	2020 £
Due within one year			
Bank loans and overdrafts		30,093	31,503
Trade creditors		1,043	11,264
Taxation and social security		65,871	55,319
Accruals and deferred income		6,809	4,764
Other creditors		28,373	29,033
		<u>132,189</u>	<u>131,883</u>

Creditors: amounts falling due after more than one year

	Note	2021 £	2020 £
Due after one year			
Loans and borrowings		7,624	23,875
Amounts owed to related undertakings		6,828	1,928
		<u>14,452</u>	<u>25,803</u>

8 Share capital

Allotted, called up and fully paid shares

	2021 No.	£	2020 No.	£
Ordinary £1 of £1 each	668	668	668	668

9 Financial commitments, guarantees and contingencies

Amounts not provided for in the balance sheet

The total amount of financial commitments not included in the balance sheet is £127,773 (2020 - £21,893). The amounts represent the cumulative total amount payable on operating leases over their full term.

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.