

**REGISTERED NUMBER: 04235509 (England and Wales)**

**Unaudited Financial Statements**  
**for the Year Ended 30th June 2017**  
**for**  
**NIVEN ARCHITECTS LTD**

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**for the Year Ended 30th June 2017**

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**NIVEN ARCHITECTS LTD**

**Company Information**  
**for the Year Ended 30th June 2017**

**DIRECTORS:** S A Crowe  
N P Hodges

**SECRETARY:** Mrs K H Crowe

**REGISTERED OFFICE:** 43 Coniscliffe Road  
Darlington  
Co. Durham  
DL3 7EH

**REGISTERED NUMBER:** 04235509 (England and Wales)

**ACCOUNTANTS:** Mitchell Gordon LLP  
43 Coniscliffe Road  
Darlington  
Co. Durham  
DL3 7EH

**Abridged Balance Sheet**  
**30th June 2017**

	Notes	30/6/17 £	£	30/6/16 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		417		-
Tangible assets	5		<u>26,891</u>		<u>27,256</u>
			27,308		27,256
<b>CURRENT ASSETS</b>					
Debtors		251,117		150,896	
Cash at bank and in hand		<u>240</u>		<u>970</u>	
		251,357		151,866	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>144,522</u>		<u>116,769</u>	
<b>NET CURRENT ASSETS</b>			<u>106,835</u>		<u>35,097</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>134,143</u>		<u>62,353</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			4,787		4,787
Capital redemption reserve			416		416
Retained earnings			<u>128,940</u>		<u>57,150</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>134,143</u>		<u>62,353</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2017 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.

**Abridged Balance Sheet - continued**  
**30th June 2017**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 30th June 2017 in accordance with Section 444(2A) of the Companies Act 2006.

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 on 16th August 2017 and were signed on its behalf by:

S A Crowe - Director

**Notes to the Financial Statements**  
**for the Year Ended 30th June 2017**

**1. STATUTORY INFORMATION**

Niven Architects 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.

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

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

The financial statements have been prepared under the going concern basis.

**Turnover**

Turnover represents the value of work carried out during the year, including amounts not yet invoiced, excluding value added tax. Income is being recognised according to the stage of completion of work done.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2001, is being amortised evenly over its estimated useful life of ten years.

**Computer software**

Computer software represents costs in respect of the company's website, which are being written off over the estimated useful economic life of 5 years.

**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	- 20% on cost
Fixtures and fittings	- 10% on cost
Computer equipment	- 20% on 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 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.

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th June 2017**

**2. ACCOUNTING POLICIES - continued**

**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.

**Grants receivable**

Revenue grants receivable are released to the profit and loss account in the same period as the costs to which they relate.

**Operating leases**

Rentals payable under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 10 (2016 - 13 ) .

**4. INTANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1st July 2016	156,015
Additions	500
At 30th June 2017	<u>156,515</u>
<b>AMORTISATION</b>	
At 1st July 2016	156,015
Amortisation for year	83
At 30th June 2017	<u>156,098</u>
<b>NET BOOK VALUE</b>	
At 30th June 2017	<u><u>417</u></u>
At 30th June 2016	<u><u>-</u></u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30th June 2017**

**5. TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1st July 2016	115,578
Additions	<u>8,540</u>
At 30th June 2017	<u>124,118</u>
<b>DEPRECIATION</b>	
At 1st July 2016	88,322
Charge for year	<u>8,905</u>
At 30th June 2017	<u>97,227</u>
<b>NET BOOK VALUE</b>	
At 30th June 2017	<u>26,891</u>
At 30th June 2016	<u>27,256</u>

**6. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30/6/17 £	30/6/16 £
Within one year	43,551	30,447
Between one and five years	<u>61,422</u>	<u>115,892</u>
	<u>104,973</u>	<u>146,339</u>



**Accountants' Report to the Board of Directors**  
**on the Unaudited Financial Statements of**  
**Niven Architects Ltd**

**The following reproduces the text of the report prepared for the directors and members in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Abridged Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Niven Architects Ltd for the year ended 30th June 2017 which comprise the Abridged Income Statement, Abridged Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of Niven Architects Ltd, as a body, in accordance with the terms of our engagement letter dated 22nd September 2015. Our work has been undertaken solely to prepare for your approval the financial statements of Niven Architects Ltd and state those matters that we have agreed to state to the Board of Directors of Niven Architects Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Niven Architects Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Niven Architects Ltd. You consider that Niven Architects Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Niven Architects Ltd. 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 financial statements.

Mitchell Gordon LLP  
43 Coniscliffe Road  
Darlington  
Co. Durham  
DL3 7EH

16th August 2017

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.