

**Registration number 07515035**

**Derek Trowell Architects Ltd**

**Abbreviated accounts**

**for the year ended 30 April 2013**

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## **Derek Trowell Architects Ltd**

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**Derek Trowell Architects Ltd**

**Report to the Director on the preparation  
of unaudited financial statements of Derek Trowell Architects Ltd  
for the year ended 30 April 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Derek Trowell Architects Ltd for the year ended 30 April 2013 which comprise of the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given to us

As a practising member of The Institute of Chartered Accountants in England & Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/regulations](http://www.icaew.com/regulations)

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Derek Trowell Architects Ltd and state those matters that we have agreed to state to the company's director, as a body, in this report, in accordance with the requirements of The Institute of Chartered Accountants in England & Wales as detailed at [www.icaew.com/regulations](http://www.icaew.com/regulations). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work or for this report.

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

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.



**Dey & Co.**  
**Chartered Accountants**  
**Brookdale**  
**41 Clarence Road**  
**Chesterfield**  
**Derbyshire**  
**S40 1LH**

**5 September 2013**

**Derek Trowell Architects Ltd**

**Abbreviated balance sheet  
as at 30 April 2013**

		2013		2012	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Intangible assets	2		32,000		36,000
Tangible assets	2		1,009		1,262
			<u>33,009</u>		<u>37,262</u>
<b>Current assets</b>					
Debtors		33,716		31,990	
Cash at bank and in hand		<u>1</u>		<u>91</u>	
		33,717		32,081	
<b>Creditors: amounts falling due within one year</b>		<u>(50,627)</u>		<u>(45,884)</u>	
<b>Net current liabilities</b>			<u>(16,910)</u>		<u>(13,803)</u>
<b>Total assets less current liabilities</b>			16,099		23,459
<b>Creditors: amounts falling due after more than one year</b>			(15,368)		(22,796)
<b>Provisions for liabilities</b>			<u>(202)</u>		<u>(253)</u>
<b>Net assets</b>			<u>529</u>		<u>410</u>
<b>Capital and reserves</b>					
Called up share capital	3		1		1
Profit and loss account			<u>528</u>		<u>409</u>
<b>Shareholders' funds</b>			<u>529</u>		<u>410</u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

**The notes on pages 4 to 6 form an integral part of these financial statements.**

**Derek Trowell Architects Ltd**

**Abbreviated balance sheet (continued)**

**Director's statements required by Sections 475(2) and (3)  
for the year ended 30 April 2013**

In approving these abbreviated accounts as director of the company I hereby confirm

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ,
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30 April 2013 , and
- (c) that I acknowledge my responsibilities for
  - (1) ensuring that the company keeps accounting records which comply with Section 386 , and
  - (2) 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 year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company

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

The abbreviated accounts were approved by the Board on 5 September 2013 and signed on its behalf by

**Derek Paul Trowell**  
**Director**

**Registration number 07515035**

A handwritten signature in black ink, appearing to be 'Derek Paul Trowell', with a stylized 'D' and 'M'.

**The notes on pages 4 to 6 form an integral part of these financial statements.**

**Notes to the abbreviated financial statements  
for the year ended 30 April 2013**

**1. Accounting policies**

**1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

**1.3. Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years

**1.4. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Other tangible assets                      -     20% reducing balance

**1.5. Long term contracts**

Amounts recoverable on long term contracts, which are included in debtors are stated at the net sales value of the work done after provisions for contingencies and anticipated future losses on contracts, less amounts received as progress payments on account. Excess progress payments are included in creditors as payments received on account

**1.6. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year

# Derek Trowell Architects Ltd

## Notes to the abbreviated financial statements for the year ended 30 April 2013

continued

### 1.7. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
<b>Cost</b>			
At 1 May 2012	40,000	1,414	41,414
At 30 April 2013	40,000	1,414	41,414
<b>Depreciation and Provision for diminution in value</b>			
At 1 May 2012	4,000	152	4,152
Charge for year	4,000	253	4,253
At 30 April 2013	8,000	405	8,405
<b>Net book values</b>			
At 30 April 2013	32,000	1,009	33,009
At 30 April 2012	36,000	1,262	37,262

**Derek Trowell Architects Ltd**

**Notes to the abbreviated financial statements  
for the year ended 30 April 2013**

continued

<b>3. Share capital</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
1 Ordinary shares of £1 each	<u>1</u>	<u>1</u>
 <b>Equity Shares</b>		
1 Ordinary shares of £1 each	<u>1</u>	<u>1</u>

**4. Transactions with director**

**Advances to director**

The following director had interest free loans during the year The movements on these loans are as follows

	<b>Amount owing</b>	<b>Maximum</b>
	<b>2013</b>	<b>in year</b>
	<b>£</b>	<b>£</b>
Derek Paul Trowell	<u>13,192</u>	<u>13,192</u>