

**GARETH HOSKINS ARCHITECTS LIMITED**  
**REPORT OF THE DIRECTORS AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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**For The Year Ended 30 September 2019**

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**GARETH HOSKINS ARCHITECTS LIMITED**

**COMPANY INFORMATION**  
**For The Year Ended 30 September 2019**

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**DIRECTORS:**

J M Guillain  
C J Coleman-Smith  
G Bernatzky  
T Bernatzky  
S Logan  
N Van Jonker  
G Gibb

**SECRETARY:**

S J Buchanan

**REGISTERED OFFICE:**

Studio 401  
South Block  
60 - 64 Osborne Street  
Glasgow  
G1 5QH

**REGISTERED NUMBER:**

SC254352 (Scotland)

**ACCOUNTANTS:**

Benham Conway & Co  
16 Royal Crescent  
Glasgow  
G3 7SL

**REPORT OF THE DIRECTORS  
For The Year Ended 30 September 2019**

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The directors present their report with the financial statements of the company for the year ended 30 September 2019.

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of architectural design.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 October 2018 to the date of this report.

J M Guillain  
C J Coleman-Smith  
G Bernatzky  
T Bernatzky  
S Logan  
N Van Jonker  
G Gibb

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

J M Guillain - Director

23 June 2020

**INCOME STATEMENT**  
**For The Year Ended 30 September 2019**

	Notes	<b>30.9.19</b> <b>£</b>	30.9.18 £
<b>TURNOVER</b>		<b>2,009,558</b>	2,030,437
Cost of sales		<u>1,954,355</u>	<u>1,822,011</u>
<b>GROSS PROFIT</b>		<b>55,203</b>	208,426
Administrative expenses		<u>558,504</u>	<u>557,643</u>
		<b>(503,301)</b>	<b>(349,217)</b>
Other operating income		<u>625,838</u>	<u>411,651</u>
<b>OPERATING PROFIT</b>	4	<b>122,537</b>	62,434
Interest receivable and similar income		<u>-</u>	<u>58</u>
<b>PROFIT BEFORE TAXATION</b>		<b>122,537</b>	62,492
Tax on profit	5	<u>37,454</u>	<u>14,318</u>
<b>PROFIT FOR THE FINANCIAL YEAR</b>		<b><u>85,083</u></b>	<b><u>48,174</u></b>

The notes form part of these financial statements

**BALANCE SHEET**  
**30 September 2019**

	Notes	30.9.19 £	£	30.9.18 £	£
<b>FIXED ASSETS</b>					
Intangible assets	6		-		-
Tangible assets	7		<u>41,891</u>		<u>15,506</u>
			<b>41,891</b>		<b>15,506</b>
<b>CURRENT ASSETS</b>					
Debtors	8	<b>673,038</b>		607,138	
Cash at bank and in hand		<u>249,352</u>		<u>194,930</u>	
		<b>922,390</b>		<b>802,068</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	9	<u>424,544</u>		<u>364,190</u>	
<b>NET CURRENT ASSETS</b>			<b>497,846</b>		<b>437,878</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>539,737</b>		<b>453,384</b>
<b>PROVISIONS FOR LIABILITIES</b>			<u>1,270</u>		-
<b>NET ASSETS</b>			<u><b>538,467</b></u>		<u><b>453,384</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			<b>1,000</b>		<b>1,000</b>
Retained earnings			<u><b>537,467</b></u>		<u><b>452,384</b></u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>538,467</b></u>		<u><b>453,384</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 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 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.
- (b)

**BALANCE SHEET - continued**  
**30 September 2019**

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The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 23 June 2020 and were signed on its behalf by:

J M Guillain - Director

**STATEMENT OF CHANGES IN EQUITY**  
**For The Year Ended 30 September 2019**

	<b>Called up share capital £</b>	<b>Retained earnings £</b>	<b>Total equity £</b>
<b>Balance at 1 October 2017</b>	1,000	404,210	405,210
<b>Changes in equity</b>			
Total comprehensive income	-	48,174	48,174
<b>Balance at 30 September 2018</b>	<u>1,000</u>	<u>452,384</u>	<u>453,384</u>
<b>Changes in equity</b>			
Total comprehensive income	-	85,083	85,083
<b>Balance at 30 September 2019</b>	<u>1,000</u>	<u>537,467</u>	<u>538,467</u>

The notes form part of these financial statements



**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 30 September 2019**

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**1. STATUTORY INFORMATION**

Gareth Hoskins Architects limited is a private company, limited by shares, registered in Scotland. 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 represents the value of services provided in the year, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, has been amortised over its estimated useful life of fifteen years.

**Tangible fixed assets**

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

Plant and machinery etc                      - 33% on cost and 25% 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.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 30 September 2019**

**2. ACCOUNTING POLICIES - continued****Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts are capitalised in the balance sheet. These assets are initially recognised at transaction price and are depreciated over their estimated useful lives. The interest element of these obligations is charged to the profit and loss account over the relevant period using the effective interest rate method. The capital element of future payments is treated as a liability.

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

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme for employees and makes pension contributions to the personal pension schemes of a director and an employee. Contributions payable to these pension schemes are charged to profit or loss in the period to which they relate.

**Income from joint ventures**

Income earned in the year from joint ventures is accounted for as other operating income.

**Revenue grants**

Revenue grants are credited to the profit and loss account in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 42 (2018 - 38 ) .

**4. OPERATING PROFIT**

The operating profit is stated after charging:

	<b>30.9.19</b>	30.9.18
	£	£
Depreciation - owned assets	<b>16,656</b>	11,699
Goodwill amortisation	<u>-</u>	<u>250</u>

**5. TAXATION****Analysis of the tax charge**

The tax charge on the profit for the year was as follows:

	<b>30.9.19</b>	30.9.18
	£	£
Current tax:		
UK corporation tax	<b>24,321</b>	14,001
Foreign tax on income	<b>11,282</b>	778
Prior year adjustment		
foreign tax	<u>5</u>	<u>(132)</u>
Total current tax	<b>35,608</b>	14,647
Deferred tax	<u>1,846</u>	<u>(329)</u>
Tax on profit	<u><b>37,454</b></u>	<u>14,318</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 30 September 2019**

**6. INTANGIBLE FIXED ASSETS**

**Goodwill**  
£

**COST**

At 1 October 2018  
and 30 September 2019

30,000

**AMORTISATION**

At 1 October 2018  
and 30 September 2019

30,000

**NET BOOK VALUE**

At 30 September 2019  
At 30 September 2018

-  
-

**7. TANGIBLE FIXED ASSETS**

**Plant and  
machinery  
etc**  
£

**COST**

At 1 October 2018  
Additions  
Disposals  
At 30 September 2019

158,389

43,041

(23,851)

177,579

**DEPRECIATION**

At 1 October 2018  
Charge for year  
Eliminated on disposal  
At 30 September 2019

142,883

16,656

(23,851)

135,688

**NET BOOK VALUE**

At 30 September 2019  
At 30 September 2018

41,891

15,506

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

30.9.19

30.9.18

£

£

Trade debtors

584,339

543,891

Other debtors

83,720

60,742

Tax recoverable

4,979

1,929

Deferred tax asset

-

576

673,038

607,138

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 30 September 2019**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30.9.19</b>	30.9.18
	<b>£</b>	£
Trade creditors	<b>94,459</b>	102,812
Taxation and social security	<b>193,346</b>	145,389
Other creditors	<b>136,739</b>	115,989
	<b><u>424,544</u></b>	<u>364,190</u>

**10. OTHER FINANCIAL COMMITMENTS**

At 30 September 2019 the company was committed to making total payments under non-cancellable operating leases of £86,301 (2018, £128,271).

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.