

REGISTERED NUMBER: 03836310

JOHN BROWN ARCHITECTURE LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

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FOR THE YEAR ENDED 31 DECEMBER 2016**

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JOHN BROWN ARCHITECTURE LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2016**

DIRECTORS:

Mr J K Brown
Ms C Davies
Mr N S Ellis

SECRETARY:

Mrs A L Brown

REGISTERED OFFICE:

24 Park Road South
Havant
Hampshire
PO9 1HB

REGISTERED NUMBER:

03836310

ACCOUNTANTS:

Rothman Pantall LLP
Chartered Accountants
24 Park Road South
Havant
Hampshire
PO9 1HB

BALANCE SHEET
31 DECEMBER 2016

		2016		2015	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		34,778		30,602
CURRENT ASSETS					
Debtors	5	55,429		122,221	
Cash at bank		<u>7,012</u>		<u>-</u>	
		62,441		122,221	
CREDITORS					
Amounts falling due within one year	6	<u>63,755</u>		<u>88,986</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(1,314)</u>		<u>33,235</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			33,464		63,837
CREDITORS					
Amounts falling due after more than one year	7		(14,133)		-
PROVISIONS FOR LIABILITIES	10		<u>(2,355)</u>		<u>(5,501)</u>
NET ASSETS			<u>16,976</u>		<u>58,336</u>
CAPITAL AND RESERVES					
Called up share capital	11		2		2
Retained earnings			<u>16,974</u>		<u>58,334</u>
SHAREHOLDERS' FUNDS			<u>16,976</u>		<u>58,336</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2016 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)

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.

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 21 September 2017 and were signed on its behalf by:

Mr J K Brown - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

1. **STATUTORY INFORMATION**

John Brown Architecture 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

The financial statements are presented in Sterling (£) and rounded to the nearest pound (£).

Turnover

Turnover represents the value of goods and services supplied, excluding value added tax.

Turnover is recognised on all projects on a monthly basis in line with the work completed.

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	- 25% on reducing balance
Furniture & Office Equipment	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance and 25% on reducing balance

Financial instruments

Financial instruments are recognised in line with Sections 11 and 12 of FRS 102.

Basic financial instruments, such as bank and cash and loans are initially recognised at transaction price, unless they constitute a financing arrangement, when the transaction is measured at the present value of the future receipts/payments discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest rate method.

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 makes contributions to a personal pension scheme of the director. Contributions payable to the pension scheme are charged to the profit and loss account in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2016

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

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

Assets obtained under finance lease agreements are capitalised in the balance sheet and are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 6 .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Furniture & Office Equipment £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 January 2016	10,279	12,431	19,118	68,442	110,270
Additions	4,441	852	23,000	-	28,293
Disposals	(1,000)	(1,761)	(19,118)	(34,176)	(56,055)
At 31 December 2016	<u>13,720</u>	<u>11,522</u>	<u>23,000</u>	<u>34,266</u>	<u>82,508</u>
DEPRECIATION					
At 1 January 2016	5,792	8,447	8,364	57,065	79,668
Charge for year	2,126	717	5,750	3,224	11,817
Eliminated on disposal	(578)	(1,710)	(8,364)	(33,103)	(43,755)
At 31 December 2016	<u>7,340</u>	<u>7,454</u>	<u>5,750</u>	<u>27,186</u>	<u>47,730</u>
NET BOOK VALUE					
At 31 December 2016	<u>6,380</u>	<u>4,068</u>	<u>17,250</u>	<u>7,080</u>	<u>34,778</u>
At 31 December 2015	<u>4,487</u>	<u>3,984</u>	<u>10,754</u>	<u>11,377</u>	<u>30,602</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade debtors	32,620	117,823
Other debtors	22,809	4,398
	<u>55,429</u>	<u>122,221</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Bank loans and overdrafts (see note 8)	-	4,603
Hire purchase contracts	2,610	-
Trade creditors	5,980	11,397
Taxation and social security	52,286	60,175
Other creditors	2,879	12,811
	<u>63,755</u>	<u>88,986</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2016

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

	2016 £	2015 £
Hire purchase contracts	<u>14,133</u>	<u>-</u>

8. LOANS

An analysis of the maturity of loans is given below:

	2016 £	2015 £
Amounts falling due within one year or on demand:		
Bank overdrafts	<u>-</u>	<u>4,603</u>

9. SECURED DEBTS

The following secured debts are included within creditors:

	2016 £	2015 £
Bank overdraft	-	4,603
Hire purchase contracts	<u>16,743</u>	<u>-</u>
	<u>16,743</u>	<u>4,603</u>

This overdraft is secured by a personal guarantee and debenture over company assets.

Finance lease liabilities are secured against the assets to which they relate.

10. PROVISIONS FOR LIABILITIES

	2016 £	2015 £
Deferred tax	<u>2,355</u>	<u>5,501</u>
		Deferred tax
		£
Balance at 1 January 2016		5,501
Capital allowances in excess of depreciation		(3,146)
Balance at 31 December 2016		<u>2,355</u>

11. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

12. OTHER FINANCIAL COMMITMENTS

The company has total commitments under operating leases of £60,009 (2015: £78,601).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2016

13. **RELATED PARTY DISCLOSURES**

Dividends of £90,000 (2015: £32,000) were paid to Mr J K Brown (a director and sole shareholder of the company).

Amount due to related party at the balance sheet date £279 (2015: £10,211).

JB Architecture LLP (an entity in which Mr J Brown is a member).

Cross charges such as wages occur between the two entities. This totalled £3,113 during this year.

Amount due from related party at the balance sheet date £1,285 (2015: £4,398).

14. **FIRST YEAR ADOPTION**

The company has adopted FRS 102 1A from 1 January 2016 for the year ended 2016. There are no re-statements required under the new standard for earlier periods which were prepared under the FRSSE 2015 standard with the period ended 31 December 2015 being the latest.

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
JOHN BROWN ARCHITECTURE LIMITED**

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 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 John Brown Architecture Limited for the year ended 31 December 2016 which comprise the Income Statement, 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 Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of John Brown Architecture Limited, as a body, in accordance with the terms of our engagement letter dated 15 September 2010. Our work has been undertaken solely to prepare for your approval the financial statements of John Brown Architecture Limited and state those matters that we have agreed to state to the Board of Directors of John Brown Architecture Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than John Brown Architecture Limited Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that John Brown Architecture Limited 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 John Brown Architecture Limited. You consider that John Brown Architecture Limited 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 John Brown Architecture 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 financial statements.

Rothman Pantall LLP
Chartered Accountants
24 Park Road South
Havant
Hampshire
PO9 1HB

26 September 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.