REGISTERED NUMBER: 03836310 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 December 2023

for

John Brown Architecture Limited

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John Brown Architecture Limited

Company Information
for the Year Ended 31 December 2023

DIRECTOR:	J K Brown
SECRETARY:	Mrs A L Brown
REGISTERED OFFICE:	30B Southgate Chichester West Sussex PO19 1DP
REGISTERED NUMBER:	03836310 (England and Wales)
ACCOUNTANTS:	Robert Sadler & Company Ltd Chartered Accountants 30B Southgate Chichester West Sussex PO19 1DP

Abridged Balance Sheet
31 December 2023

	Notes	31.12.23 £	£	31.12.22 £	£
FIXED ASSETS					
Tangible assets	4		77,751		102,505
CURRENT ASSETS					
Debtors		51,941		66,576	
Cash at bank		20,500		40,500	
		72,441		107,076	
CREDITORS					
Amounts falling due within one year		116,120		134,531	
NET CURRENT LIABILITIES			(43,679)		(27,455)
TOTAL ASSETS LESS CURRENT LIABILITIES			34,072		75,050
CREDITORS					
Amounts falling due after more than one year			(47,839)		(62,501)
PROVISIONS FOR LIABILITIES			(10,856)		(12,322)
NET (LIABILITIES)/ASSETS			(24,623)		227
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			(24,625)		225
SHAREHOLDERS' FUNDS			(24,623)		227

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

The notes form part of these financial statements

continued...

Abridged Balance Sheet - continued
31 December 2023

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

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 December 2023 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 director and authorised for issue on 20 September 2024 and were signed by:

J K Brown - Director

The notes form part of these financial statements

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
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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 etc - 33% on reducing balance, 25% on reducing balance and 15% on reducing balance

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 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 5 (2022 - 5) .

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4. TANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 January 2023	245,651
Additions	2,336
Disposals	(24,750)
At 31 December 2023	223,237
DEPRECIATION	
At 1 January 2023	143,146
Charge for year	19,259
Eliminated on disposal	(16,919)
At 31 December 2023	145,486
NET BOOK VALUE	
At 31 December 2023	77,751
At 31 December 2022	102,505

5. RELATED PARTY DISCLOSURES

Mr J K Brown - Director and Shareholder

No dividends (2022: £86,600) were paid to Mr J K Brown (a director and shareholder of the company) during the year.

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.