

Unaudited Financial Statements

for the Year Ended 30 April 2025

for

NINETY ONE ARCHITECTS LIMITED

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for the Year Ended 30 April 2025

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NINETY ONE ARCHITECTS LIMITED

Company Information
for the Year Ended 30 April 2025

DIRECTOR: C A Marini

REGISTERED OFFICE: Suite 4.5
Turnberry House
175 West George Street
Glasgow
G2 2LB

REGISTERED NUMBER: SC696721 (Scotland)

ACCOUNTANTS: SD Business Management
Suite 4.5 Turnberry House
175 West George Street
Glasgow
G2 2LB

Abridged Balance Sheet
30 April 2025

	Notes	30.4.25 £	£	30.4.24 £	£
FIXED ASSETS					
Tangible assets	4		6,573		3,129
CURRENT ASSETS					
Debtors		787		10,565	
Cash at bank		26,353		57,255	
		27,140		67,820	
CREDITORS					
Amounts falling due within one year		15,930		26,064	
NET CURRENT ASSETS			11,210		41,756
TOTAL ASSETS LESS CURRENT LIABILITIES			17,783		44,885
PROVISIONS FOR LIABILITIES			1,643		782
NET ASSETS			16,140		44,103
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			16,040		44,003
SHAREHOLDERS' FUNDS			16,140		44,103

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 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.

Abridged Balance Sheet - continued
30 April 2025

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 30 April 2025 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 4 November 2025 and were signed by:

C A Marini - Director

Notes to the Financial Statements
for the Year Ended 30 April 2025

1. **STATUTORY INFORMATION**

Ninety One 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.

In accordance with their responsibility as the director, the director has considered the appropriateness of the going concern basis for the preparation of the financial statements.

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 cost and 25% 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.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2024 - 1) .

4. **TANGIBLE FIXED ASSETS**

	Totals
	£
COST	
At 1 May 2024	4,978
Additions	5,513
At 30 April 2025	10,491
DEPRECIATION	
At 1 May 2024	1,849
Charge for year	2,069
At 30 April 2025	3,918
NET BOOK VALUE	
At 30 April 2025	6,573
At 30 April 2024	3,129

5. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 April 2025 and 30 April 2024:

	30.4.25	30.4.24
	£	£
C A Marini		
Balance outstanding at start of year	850	2,943
Amounts advanced	507	4,618
Amounts repaid	(1,366)	(6,711)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	(9)	850

There is no interest charged on the outstanding loan.

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.