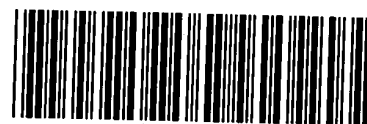


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Company registration number: 04810339

Alison Brooks Architects Limited
Unaudited filleted financial statements
31 August 2017

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Alison Brooks Architects Limited

Contents

	Page
Directors and other information	1
Accountants report	2
Statement of financial position	3 - 4
Notes to the financial statements	5 - 8

Alison Brooks Architects Limited

Directors and other information

Directors	Ms B A Brooks C H Walker M Woodford
Company number	04810339
Registered office	Studio 610 Highgate Studios 53-79 Highgate Road London NW5 1TL
Accountants	Hicks and Company Chartered Accountants Vaughan Chambers Vaughan Road Harpenden Hertfordshire AL5 4EE

Alison Brooks Architects Limited

**Chartered accountants report to the board of directors on the preparation of the
unaudited statutory financial statements of Alison Brooks Architects Limited
Year ended 31 August 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Alison Brooks Architects Limited for the year ended 31 August 2017 which comprise the statement of financial position and 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, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of Alison Brooks Architects Limited, as a body, in accordance with the terms of our engagement letter dated 10 January 2017. Our work has been undertaken solely to prepare for your approval the financial statements of Alison Brooks Architects Limited and state those matters that we have agreed to state to the board of directors of Alison Brooks Architects Limited as a body, in this report in accordance with the ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Alison Brooks Architects Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that Alison Brooks Architects 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 Alison Brooks Architects Limited. You consider that Alison Brooks Architects 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 Alison Brooks Architects 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.



Hicks and Company
Chartered Accountants

Vaughan Chambers
Vaughan Road
Harpenden
Hertfordshire
AL5 4EE

29 January 2018

Alison Brooks Architects Limited

**Statement of financial position
31 August 2017**

	Note	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	5	95,330		78,518	
			95,330		78,518
Current assets					
Debtors	6	604,718		454,394	
Cash at bank and in hand		305,296		557,891	
		910,014		1,012,285	
Creditors: amounts falling due within one year	7	(249,521)		(392,575)	
Net current assets			660,493		619,710
Total assets less current liabilities			755,823		698,228
Provisions for liabilities			(15,810)		(8,395)
Net assets			740,013		689,833
Capital and reserves					
Called up share capital			1		1
Profit and loss account			740,012		689,832
Shareholders funds			740,013		689,833

For the year ending 31 August 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The shareholders have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

The notes on pages 5 to 8 form part of these financial statements.

Alison Brooks Architects Limited

Statement of financial position (continued)
31 August 2017

These financial statements were approved by the board of directors and authorised for issue on 29 January 2018, and are signed on behalf of the board by:



Ms B A Brooks
Director

Company registration number: 04810339

The notes on pages 5 to 8 form part of these financial statements.

Alison Brooks Architects Limited

Notes to the financial statements Year ended 31 August 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Studio 610, Highgate Studios, 53-79 Highgate Road, London, NW5 1TL.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 September 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 9.

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.

Taxation

The taxation expense represents the aggregate amount of current tax and deferred tax recognised in the reporting period. 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. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are initially recorded at cost, and is subsequently stated at cost less any accumulated depreciation and any accumulated impairment losses.

Any tangible assets carried at revalued amounts is recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Alison Brooks Architects Limited

Notes to the financial statements (continued) Year ended 31 August 2017

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	- Straight line over the life of the lease
Models	- 5 years straight line
Fittings fixtures and equipment	- 25% on written down value or 5 years straight line
Office equipment	- 25% on written down value, 4 or 5 years straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised retrospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

4. Staff costs

The average number of persons employed by the company during the year amounted to 28 (2016: 29).

Alison Brooks Architects Limited

Notes to the financial statements (continued)
Year ended 31 August 2017

5. Tangible assets

	Short leasehold property £	Models £	Fixtures, fittings and equipment £	Office equipment £	Total £
Cost					
At 1 September 2016	122,062	-	56,646	144,869	323,577
Additions	-	62,187	-	1,445	63,632
At 31 August 2017	<u>122,062</u>	<u>62,187</u>	<u>56,646</u>	<u>146,314</u>	<u>387,209</u>
Depreciation					
At 1 September 2016	85,520	-	44,496	115,043	245,059
Charge for the year	24,421	5,429	4,211	12,759	46,820
At 31 August 2017	<u>109,941</u>	<u>5,429</u>	<u>48,707</u>	<u>127,802</u>	<u>291,879</u>
Carrying amount					
At 31 August 2017	<u>12,121</u>	<u>56,758</u>	<u>7,939</u>	<u>18,512</u>	<u>95,330</u>
At 31 August 2016	<u>36,542</u>	<u>-</u>	<u>12,150</u>	<u>29,826</u>	<u>78,518</u>

6. Debtors

	2017 £	2016 £
Trade debtors	552,483	394,808
Other debtors	52,235	59,586
	<u>604,718</u>	<u>454,394</u>

7. Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	74,126	103,426
Corporation tax	43,065	75,004
Social security and other taxes	104,588	77,898
Other creditors	27,742	136,247
	<u>249,521</u>	<u>392,575</u>

Alison Brooks Architects Limited

Notes to the financial statements (continued)
Year ended 31 August 2017

8. Directors advances, credits and guarantees

During the year the directors entered into the following advances and credits with the company:

	2017			
	Balance brought forward £	Advances /(credits) to the directors £	Amounts repaid £	Balance o/standing £
Ms B A Brooks	<u>(13,393)</u>	<u>-</u>	<u>13,369</u>	<u>(24)</u>
	2016			
	Balance brought forward £	Advances /(credits) to the directors £	Amounts repaid £	Balance o/standing £
Ms B A Brooks	<u>(2,836)</u>	<u>(10,557)</u>	<u>-</u>	<u>(13,393)</u>

9. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 September 2015.

Reconciliation of equity

No transitional adjustments were required.

Reconciliation of profit or loss for the year

No transitional adjustments were required.