

Company registration number: 04810339

Alison Brooks Architects Limited

Unaudited filleted financial statements

31 August 2023

Alison Brooks Architects Limited

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Alison Brooks Architects Limited

Directors and other information

Directors	Ms B A Brooks	
	Mr C H Walker	
	Mrs A E Melvin	
	Mr M Mueller	(Appointed 1 August 2023)
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 2023

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 2023 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 (ICAEW), 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 25 May 2023. 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 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

28 March 2024

Alison Brooks Architects Limited

Statement of financial position

31 August 2023

		2023	2022
	Note	£	£
Fixed assets			
Tangible assets	5	65,124	92,781
		<u>65,124</u>	<u>92,781</u>
Current assets			
Debtors	6	329,097	401,065
Cash at bank and in hand		581,378	401,371
		<u>910,475</u>	<u>802,436</u>
Creditors: amounts falling due within one year	7	(316,764)	(284,063)
Net current assets		<u>593,711</u>	<u>518,373</u>
Total assets less current liabilities		<u>658,835</u>	<u>611,154</u>
Creditors: amounts falling due after more than one year	8	(19,062)	(29,097)
Provisions for liabilities		(16,280)	(6,020)
Net assets		<u>623,493</u>	<u>576,037</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		623,492	576,036
Shareholders funds		<u>623,493</u>	<u>576,037</u>

For the year ending 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members 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 Section 1A of 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.

These financial statements were approved by the board of directors and authorised for issue on 28 March 2024 , and are signed on behalf of the board by:

Ms B A Brooks

Director

Company registration number: 04810339

Alison Brooks Architects Limited

Notes to the financial statements

Year ended 31 August 2023

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.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of services 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 are subsequently stated at cost less any accumulated depreciation and any accumulated impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 20 (2022: 22).

5. Tangible assets

	Short leasehold property £	Plant and machinery £	Fixtures, fittings and equipment £	Office equipment £	Total £
Cost					
At 1 September 2022	122,062	176,239	61,790	242,231	602,322
Additions	-	-	-	8,570	8,570
At 31 August 2023	122,062	176,239	61,790	250,801	610,892
Depreciation					
At 1 September 2022	122,061	105,815	60,370	221,295	509,541
Charge for the year	-	20,727	900	14,600	36,227
At 31 August 2023	122,061	126,542	61,270	235,895	545,768
Carrying amount					
At 31 August 2023	1	49,697	520	14,906	65,124
At 31 August 2022	1	70,424	1,420	20,936	92,781

6. Debtors

	2023 £	2022 £
Trade debtors	178,416	239,529
Other debtors	150,681	161,536
	329,097	401,065

7. Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	10,035	9,788
Trade creditors	153,793	118,289
Corporation tax	16,315	-
Social security and other taxes	29,983	72,587
Other creditors	106,638	83,399
	316,764	284,063

8. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	19,062	29,097
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9. Directors advances, credits and guarantees

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

2023

	Balance brought forward	Advances /(credits) to the directors	Balance o/standing
	£	£	£
Ms B A Brooks	(18,612)	(40,691)	(59,303)
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2022

	Balance brought forward	Advances /(credits) to the directors	Balance o/standing
	£	£	£
Ms B A Brooks	(6,230)	(12,382)	(18,612)
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10. Related party transactions

During the year, Mr D Walker, a related party with Ms B A Brooks , provided services with a value of £nil (2022 - £5,969) to the company. As at 31 August 2023, there was a balance due from the company of £nil (2022 - £nil).

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.