

**MB Design And Architecture Ltd**  
**Filleted Accounts Cover**

**MB Design And Architecture Ltd**

**Company No. 10647354**

**Information for Filing with The Registrar**

**05 April 2021**

**MB Design And Architecture Ltd**  
**Balance Sheet Registrar**  
**at 5 April 2021**  
**Company No. 10647354**

	<b>Notes</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Fixed assets</b>			
Tangible assets	4	656	1,104
		<u>656</u>	<u>1,104</u>
<b>Current assets</b>			
Debtors	5	3,750	2,854
Cash at bank and in hand		35,698	25,019
		<u>39,448</u>	<u>27,873</u>
<b>Creditors: Amount falling due within one year</b>	6	(13,681)	(10,021)
<b>Net current assets</b>		<u>25,767</u>	<u>17,852</u>
<b>Total assets less current liabilities</b>		<u>26,423</u>	<u>18,956</u>
<b>Net assets</b>		<u>26,423</u>	<u>18,956</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account	7	26,323	18,856
<b>Total equity</b>		<u>26,423</u>	<u>18,956</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 5 April 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 14 June 2021  
And signed on its behalf by:

C.A. Burnham  
Director  
14 June 2021

**MB Design And Architecture Ltd**  
**Notes to the Accounts Registrar**  
**for the year ended 5 April 2021**

**1 General information**

Its registered number is: 10647354

Its registered office is:

77 Lavender Hill

London

United Kingdom

SW11 5QL

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006.

**2 Accounting policies**

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Company; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

**Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

**Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

### Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

### 3 Employees

	2021 Number	2020 Number
The average monthly number of employees (including directors) during the year was:	1	1

### 4 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
<b>Cost or revaluation</b>		
At 6 April 2020	3,330	3,330
At 5 April 2021	3,330	3,330
<b>Depreciation</b>		
At 6 April 2020	2,226	2,226
Charge for the year	448	448
At 5 April 2021	2,674	2,674
<b>Net book values</b>		
At 5 April 2021	656	656
At 5 April 2020	1,104	1,104

### 5 Debtors

	2021 £	2020 £
Trade debtors	3,750	2,854
	3,750	2,854

### 6 Creditors:

amounts falling due within one year

	2021 £	2020 £
Corporation tax	4,515	5,438
Other taxes and social security	-	(1)
Other creditors	9,106	4,584
Accruals and deferred income	60	-
	13,681	10,021

### 7 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

## 8 Dividends

	2021	2020
	£	£
Dividends for the period:		
Dividends paid in the period	11,107	6,500
	<u>11,107</u>	<u>6,500</u>
Dividends by type:		
Equity dividends	11,107	6,500
	<u>11,107</u>	<u>6,500</u>

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