

ABC Architectural Services Limited

Annual Report and Unaudited Financial Statements
for the Period from 6 January 2021 to 31 December 2021

D C Accounting Solutions Ltd
Chartered Accountants & Business Advisers
Heron House
39 - 41 Higher Bents Lane
Bredbury
Stockport
Cheshire
SK6 1EE

ABC Architectural Services Limited

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ABC Architectural Services Limited

Company Information

Director	Mr Robert Graham Hall
Registered office	Mariners The Drive Bosham Chichester PO18 8JG
Accountants	D C Accounting Solutions Ltd Chartered Accountants & Business Advisers Heron House 39 - 41 Higher Bents Lane Bredbury Stockport Cheshire SK6 1EE

ABC Architectural Services Limited

Director's Report for the Period from 6 January 2021 to 31 December 2021

The director presents his report and the financial statements for the period from 6 January 2021 to 31 December 2021.

Incorporation

The company was incorporated on 6 January 2021.

Director of the company

The director who held office during the period was as follows:

Mr Robert Graham Hall (appointed 6 January 2021)

Principal activity

The principal activity of the company is that of a holding company

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the director on 8 June 2022

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Mr Robert Graham Hall

Director

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
ABC Architectural Services Limited
for the Period Ended 31 December 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of ABC Architectural Services Limited for the period ended 31 December 2021 as set out on pages 4 to 9 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/regulation>.

This report is made solely to the Board of Directors of ABC Architectural Services Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of ABC Architectural Services Limited and state those matters that we have agreed to state to the Board of Directors of ABC Architectural Services 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 ABC Architectural Services Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that ABC Architectural Services Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of ABC Architectural Services Limited. You consider that ABC Architectural Services Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of ABC Architectural Services 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 accounts.

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D C Accounting Solutions Ltd
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15 June 2022

ABC Architectural Services Limited

Profit and Loss Account for the Period from 6 January 2021 to 31 December 2021

	Note	2021 £
Turnover		<u>350,000</u>
Gross profit		<u>350,000</u>
Operating profit		<u>350,000</u>
Profit before tax		<u>350,000</u>
Profit for the financial period		<u><u>350,000</u></u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the period other than the results above.

ABC Architectural Services Limited

(Registration number: 13117491)
Balance Sheet as at 31 December 2021

	Note	2021 £
Fixed assets		
Investments	<u>4</u>	903,490
Creditors: Amounts falling due within one year	<u>5</u>	<u>(24,617)</u>
Total assets less current liabilities		878,873
Creditors: Amounts falling due after more than one year	<u>5</u>	<u>(808,833)</u>
Net assets		<u>70,040</u>
Capital and reserves		
Called up share capital	<u>6</u>	40
Profit and loss account		<u>70,000</u>
Shareholders' funds		<u>70,040</u>

For the financial period ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the director on 8 June 2022

.....
Mr Robert Graham Hall
Director

ABC Architectural Services Limited

Statement of Changes in Equity for the Period from 6 January 2021 to 31 December 2021

	Share capital	Profit and loss account	Total
	£	£	£
At 6 January 2021	40	-	40
Profit for the period	-	350,000	350,000
Total comprehensive income	-	350,000	350,000
Dividends	-	(280,000)	(280,000)
At 31 December 2021	40	70,000	70,040

ABC Architectural Services Limited

Notes to the Unaudited Financial Statements for the Period from 6 January 2021 to 31 December 2021

1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:

Mariners
The Drive
Bosham
Chichester
PO18 8JG
England

These financial statements were authorised for issue by the director on 8 June 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Business combinations

Business combinations are accounted for using the purchase method. The consideration for each acquisition is measured at the aggregate of the fair values at acquisition date of assets given, liabilities incurred or assumed, and equity instruments issued by the group in exchange for control of the acquired, plus any costs directly attributable to the business combination. When a business combination agreement provides for an adjustment to the cost of the combination contingent on future events, the group includes the estimated amount of that adjustment in the cost of the combination at the acquisition date if the adjustment is probable and can be measured reliably.

ABC Architectural Services Limited

Notes to the Unaudited Financial Statements for the Period from 6 January 2021 to 31 December 2021

Investments

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including the director) during the period, was 1.

4 Investments

	2021 £
Investments in subsidiaries	<u>903,490</u>
Subsidiaries	£
Cost or valuation	
Additions	<u>903,490</u>
Provision	
Carrying amount	
At 31 December 2021	<u>903,490</u>

ABC Architectural Services Limited

Notes to the Unaudited Financial Statements for the Period from 6 January 2021 to 31 December 2021

5 Creditors

Creditors: amounts falling due within one year

	2021 £
Due within one year	
Other creditors	24,617

Creditors: amounts falling due after more than one year

	2021 £
Due after one year	
Other non-current financial liabilities	808,833

6 Share capital

Allotted, called up and fully paid shares

	2021	
	No.	£
Ordinary shares of £1 each	40	40

7 Dividends

	2021 £
Interim dividend of £7,000 per ordinary share	280,000

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.