

Registered Number:SC405675

Scotland

HRI Munro Architecture Ltd

Unaudited Financial Statements

For the year ended 31 October 2019

Statement of Financial Position  
As at 31 October 2019

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Intangible assets	2	22,072	33,108
Property, plant and equipment	3	16,022	22,864
		<b>38,094</b>	<b>55,972</b>
<b>Current assets</b>			
Trade and other receivables	4	144,934	141,997
Cash and cash equivalents		49,202	24,055
		<b>194,136</b>	<b>166,052</b>
<b>Trade and other payables: amounts falling due within one year</b>	5	(64,344)	(78,033)
<b>Net current assets</b>		<b>129,792</b>	<b>88,019</b>
<b>Total assets less current liabilities</b>		<b>167,886</b>	<b>143,991</b>
<b>Net assets</b>		<b>167,886</b>	<b>143,991</b>
<b>Capital and reserves</b>			
Called up share capital		112,072	112,072
Retained earnings		55,814	31,919
<b>Shareholders' funds</b>		<b>167,886</b>	<b>143,991</b>

For the year ended 31 October 2019 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 of its financial statements for the year ended 31 October 2019 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for: a) ensuring that the company keeps proper 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 Section 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.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board on 09 January 2020 and were signed by:

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Mr Andrew Bruce Director

Mr Mark Antony Williams Director

# HRI Munro Architecture Ltd

## Notes to the Financial Statements For the year ended 31 October 2019

### Statutory Information

HRI Munro Architecture Ltd is a private limited company, limited by shares, domiciled in Scotland, registration number SC405675.

Registered address:  
62 Academy Street  
Inverness  
Inverness-Shire  
IV1 1LP

The presentation currency is £ sterling.

### 1. Accounting policies

#### Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

#### Revenue recognition

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

#### Research and development

Research and development expenditure is charged to the profit and loss account in the period in which it is incurred.

#### Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of 10 years.

#### Property, plant and equipment

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful

lives on the following basis:

Plant and machinery	20% Straight line
Computer equipment	20% Straight line
Fixtures and fittings	20% Straight line

#### Hire purchase and leasing commitments

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

# HRI Munro Architecture Ltd

## Notes to the Financial Statements Continued For the year ended 31 October 2019

### 2. Intangible fixed assets

	<b>Goodwill</b>
<b>Cost or valuation</b>	<b>£</b>
At 01 November 2018	110,360
At 31 October 2019	<b>110,360</b>
<b>Amortisation</b>	
At 01 November 2018	77,252
Charge for year	11,036
At 31 October 2019	<b>88,288</b>
<b>Net book value</b>	
At 31 October 2019	<b>22,072</b>
At 31 October 2018	<b>33,108</b>

### 3. Property, plant and equipment

	<b>Plant and machinery</b>	<b>Fixtures and fittings</b>	<b>Computer equipment</b>	<b>Total</b>
<b>Cost or valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 November 2018	32,000	1,174	8,402	41,576
Additions	-	-	707	707
At 31 October 2019	<b>32,000</b>	<b>1,174</b>	<b>9,109</b>	<b>42,283</b>
<b>Provision for depreciation and impairment</b>				
At 01 November 2018	12,800	1,174	4,738	18,712
Charge for year	6,400	-	1,149	7,549
At 31 October 2019	<b>19,200</b>	<b>1,174</b>	<b>5,887</b>	<b>26,261</b>
<b>Net book value</b>				
At 31 October 2019	<b>12,800</b>	<b>-</b>	<b>3,222</b>	<b>16,022</b>
At 31 October 2018	<b>19,200</b>	<b>-</b>	<b>3,664</b>	<b>22,864</b>

### 4. Trade and other receivables

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade debtors	89,889	86,343
Other debtors	55,045	55,654
	<b>144,934</b>	<b>141,997</b>

HRI Munro Architecture Ltd

Notes to the Financial Statements Continued  
For the year ended 31 October 2019

**5. Trade and other payables: amounts falling due within one year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Bank loans and overdraft	-	13,550
Taxation and social security	61,210	61,943
Other creditors	3,134	2,540
	<b>64,344</b>	<b>78,033</b>

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.