

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

**FOR**

**BBA ARCHITECTS LTD**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 March 2022**

	<b>Page</b>
<b>Company Information</b>	1
<b>Balance Sheet</b>	2
<b>Notes to the Financial Statements</b>	4

**BBA ARCHITECTS LTD**

**COMPANY INFORMATION**  
**for the Year Ended 31 March 2022**

**DIRECTORS:**

M S Bollen  
Mrs S Hewins  
D Washington

**SECRETARY:**

**REGISTERED OFFICE:**

The Studio  
Darlington Wharf  
Darlington Road  
Bath  
BANES  
BA2 6NL

**REGISTERED NUMBER:**

02679820 (England and Wales)

**ACCOUNTANTS:**

Thorsten Orr  
Flat 7  
5 Little Stanhope Street  
Bath  
BA1 2BH

**BANKERS:**

National Westminster  
24-25 Stall Street  
Bath  
BANES  
BA1 1QF

**BALANCE SHEET****31 March 2022**

	Notes	31.3.22 £	31.3.21 £
<b>CURRENT ASSETS</b>			
Debtors	5	264,595	189,349
Cash at bank and in hand		105,879	205,730
		<u>370,474</u>	<u>395,079</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	158,032	113,441
<b>NET CURRENT ASSETS</b>		<u>212,442</u>	<u>281,638</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		212,442	281,638
<b>CREDITORS</b>			
Amounts falling due after more than one year	7	95,000	150,000
<b>NET ASSETS</b>		<u>117,442</u>	<u>131,638</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		1,500	1,500
Capital redemption reserve		2,500	2,500
Retained earnings		113,442	127,638
<b>SHAREHOLDERS' FUNDS</b>		<u>117,442</u>	<u>131,638</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps 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 Sections 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.

**BALANCE SHEET - continued**  
**31 March 2022**

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

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

The financial statements were approved by the Board of Directors and authorised for issue on 22 December 2022 and were signed on its behalf by:

M S Bollen - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 March 2022**

**1. STATUTORY INFORMATION**

BBA Architects Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on cost and 15% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. 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.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 13 (2021 - 15).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2022****4. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery etc £</b>
<b>COST</b>	
At 1 April 2021	<b>110,846</b>
Disposals	<b>(8,495)</b>
At 31 March 2022	<b><u>102,351</u></b>
<b>DEPRECIATION</b>	
At 1 April 2021	<b>110,846</b>
Eliminated on disposal	<b>(8,495)</b>
At 31 March 2022	<b><u>102,351</u></b>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<b><u><u>-</u></u></b>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.22 £</b>	<b>31.3.21 £</b>
Trade debtors	<b>262,803</b>	<b>187,557</b>
Other debtors	<b><u>1,792</u></b>	<b><u>1,792</u></b>
	<b><u>264,595</u></b>	<b><u>189,349</u></b>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.22 £</b>	<b>31.3.21 £</b>
Bank loans and overdrafts	<b>37,579</b>	<b>17,862</b>
Trade creditors	<b>27,803</b>	<b>22,296</b>
Taxation and social security	<b>74,268</b>	<b>64,901</b>
Other creditors	<b><u>18,382</u></b>	<b><u>8,382</u></b>
	<b><u>158,032</u></b>	<b><u>113,441</u></b>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>31.3.22 £</b>	<b>31.3.21 £</b>
Bank loans	<b><u>95,000</u></b>	<b><u>150,000</u></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.