

JONATHAN HENDRY ARCHITECTS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2019

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FOR THE YEAR ENDED 31 OCTOBER 2019**

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JONATHAN HENDRY ARCHITECTS LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2019**

DIRECTORS:	J Hendry Mrs K R Hendry
SECRETARY:	Mrs K R Hendry
REGISTERED OFFICE:	10 Peacefields Business Park Holton-Le-Clay Grimsby Lincolnshire DN36 5HS
REGISTERED NUMBER:	05272293
ACCOUNTANTS:	Duncan and Toplis Limited 15 Chequergate Louth Lincolnshire LN11 0LJ
BANKERS:	HSBC Bank plc 11 Seaview Street Cleethorpes N E Lincs DN35 8EX

STATEMENT OF FINANCIAL POSITION
31 OCTOBER 2019

	Notes	2019 £	£	2018 £	£
FIXED ASSETS					
Tangible assets	4		23,084		30,779
CURRENT ASSETS					
Stocks		1,682		3,154	
Debtors	5	<u>145,660</u>		<u>154,449</u>	
		147,342		157,603	
CREDITORS					
Amounts falling due within one year	6	<u>77,056</u>		<u>59,121</u>	
NET CURRENT ASSETS			<u>70,286</u>		<u>98,482</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>93,370</u>		<u>129,261</u>
CREDITORS					
Amounts falling due after more than one year	7		(14,893)		(20,227)
PROVISIONS FOR LIABILITIES			<u>(4,386)</u>		<u>(5,848)</u>
NET ASSETS			<u>74,091</u>		<u>103,186</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>73,991</u>		<u>103,086</u>
SHAREHOLDERS' FUNDS			<u>74,091</u>		<u>103,186</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2019.

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 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.

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved and authorised for issue by the Board of Directors and authorised for issue on 29 October 2020 and were signed on its behalf by:

J Hendry - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2019**

1. STATUTORY INFORMATION

Jonathan Hendry Architects Limited is a private company, limited by shares, registered in Not specified/Other. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

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 the cost less estimated residual value of each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2019

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 5 (2018 - 5) .

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 November 2018 and 31 October 2019	<u>36,138</u>	<u>28,189</u>	<u>64,327</u>
DEPRECIATION			
At 1 November 2018	27,679	5,869	33,548
Charge for year	<u>2,115</u>	<u>5,580</u>	<u>7,695</u>
At 31 October 2019	<u>29,794</u>	<u>11,449</u>	<u>41,243</u>
NET BOOK VALUE			
At 31 October 2019	<u>6,344</u>	<u>16,740</u>	<u>23,084</u>
At 31 October 2018	<u>8,459</u>	<u>22,320</u>	<u>30,779</u>

The net book value of tangible fixed assets includes £ 16,740 (2018 - £ 22,320) in respect of assets held under hire purchase contracts.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	11,152	-
Other debtors	<u>134,508</u>	<u>154,449</u>
	<u>145,660</u>	<u>154,449</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Bank loans and overdrafts	14,011	2,147
Hire purchase contracts	5,334	5,334
Trade creditors	7,514	13,420
Taxation and social security	47,052	35,717
Other creditors	<u>3,145</u>	<u>2,503</u>
	<u>77,056</u>	<u>59,121</u>

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

	2019 £	2018 £
Hire purchase contracts	<u>14,893</u>	<u>20,227</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2019

8. SECURED DEBTS

The following secured debts are included within creditors:

	2019	2018
	£	£
Bank overdrafts	14,011	2,147
Hire purchase contracts	<u>20,227</u>	<u>25,561</u>
	<u>34,238</u>	<u>27,708</u>

9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 October 2019 and 31 October 2018:

	2019	2018
	£	£
J Hendry and Mrs K R Hendry		
Balance outstanding at start of year	142,004	138,685
Amounts advanced	95,246	115,680
Amounts repaid	(116,059)	(112,361)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>121,191</u>	<u>142,004</u>

The directors' loan account is unsecured and repayable on demand. Where the balance exceeds £10,000 interest is charged on advances to directors at the prevailing rate until such time that the company is advised in writing.

10. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is J Hendry and K Hendry.

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.