

JONATHAN HENDRY ARCHITECTS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2018

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FOR THE YEAR ENDED 31 OCTOBER 2018**

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JONATHAN HENDRY ARCHITECTS LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2018**

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 & Toplis Limited 15 Chequergate Louth Lincolnshire LN11 0LJ
BANKERS:	HSBC Bank plc 11 Seaview Street Cleethorpes N E Lincs DN35 8EX

BALANCE SHEET
31 OCTOBER 2018

	Notes	£	2018 £	£	2017 £
FIXED ASSETS					
Tangible assets	4		30,779		10,120
CURRENT ASSETS					
Stocks		3,154		2,413	
Debtors	5	<u>154,449</u>		<u>168,441</u>	
		157,603		170,854	
CREDITORS					
Amounts falling due within one year	6	<u>59,121</u>		<u>71,522</u>	
NET CURRENT ASSETS			<u>98,482</u>		<u>99,332</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>129,261</u>		<u>109,452</u>
CREDITORS					
Amounts falling due after more than one year	7		(20,227)		-
PROVISIONS FOR LIABILITIES			<u>(5,848)</u>		<u>(1,923)</u>
NET ASSETS			<u>103,186</u>		<u>107,529</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>103,086</u>		<u>107,429</u>
SHAREHOLDERS' FUNDS			<u>103,186</u>		<u>107,529</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2018 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 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved and authorised for issue by the Board of Directors on 31 May 2019 and were signed on its behalf by:

J Hendry - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2018**

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.

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 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

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 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

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 5 (2017 - 5).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2018

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 November 2017	35,231	2,403	37,634
Additions	907	28,189	29,096
Disposals	-	(2,403)	(2,403)
At 31 October 2018	<u>36,138</u>	<u>28,189</u>	<u>64,327</u>
DEPRECIATION			
At 1 November 2017	25,111	2,403	27,514
Charge for year	2,568	5,869	8,437
Eliminated on disposal	-	(2,403)	(2,403)
At 31 October 2018	<u>27,679</u>	<u>5,869</u>	<u>33,548</u>
NET BOOK VALUE			
At 31 October 2018	<u>8,459</u>	<u>22,320</u>	<u>30,779</u>
At 31 October 2017	<u>10,120</u>	<u>-</u>	<u>10,120</u>

The net book value of tangible fixed assets includes £ 22,320 in respect of assets held under hire purchase contracts.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	-	18,062
Other debtors	<u>154,449</u>	<u>150,379</u>
	<u>154,449</u>	<u>168,441</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Bank loans and overdrafts	2,147	9,634
Hire purchase contracts	5,334	-
Trade creditors	13,420	5,103
Taxation and social security	35,717	52,960
Other creditors	<u>2,503</u>	<u>3,825</u>
	<u>59,121</u>	<u>71,522</u>

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

	2018 £	2017 £
Hire purchase contracts	<u>20,227</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2018

8. SECURED DEBTS

The following secured debts are included within creditors:

	2018	2017
	£	£
Bank overdrafts	2,147	9,634
Hire purchase contracts	<u>25,561</u>	<u>-</u>
	<u>27,708</u>	<u>9,634</u>

9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 October 2018 and 31 October 2017:

	2018	2017
	£	£
J Hendry and Mrs K R Hendry		
Balance outstanding at start of year	138,685	120,840
Amounts advanced	115,680	112,845
Amounts repaid	(112,361)	(95,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>142,004</u>	<u>138,685</u>

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.

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
JONATHAN HENDRY ARCHITECTS LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Jonathan Hendry Architects Limited for the year ended 31 October 2018 which comprise the Income Statement, Balance Sheet and the related notes 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Jonathan Hendry Architects Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Jonathan Hendry Architects Limited and state those matters that we have agreed to state to the Board of Directors of Jonathan Hendry Architects Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Jonathan Hendry Architects Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Jonathan Hendry Architects Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Jonathan Hendry Architects Limited. You consider that Jonathan Hendry Architects Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Jonathan Hendry Architects 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 financial statements.

Duncan & Toplis Limited
15 Chequergate
Louth
Lincolnshire
LN11 0LJ

31 May 2019

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.