

**COMPANY REGISTRATION NUMBER: 4287654**

**Dickinson Waugh Architecture Limited**

**Filleted Unaudited Financial Statements**

**30 September 2024**

# **Dickinson Waugh Architecture Limited**

## **Financial Statements**

**Year ended 30 September 2024**

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# Dickinson Waugh Architecture Limited

## Statement of Financial Position

30 September 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	5	434	579
<b>Current assets</b>			
Stocks		21,965	3,760
Debtors	6	40,636	45,552
Cash at bank and in hand		-	8,510
		62,601	57,822
<b>Creditors: amounts falling due within one year</b>	7	61,995	57,612
<b>Net current assets</b>		606	210
<b>Total assets less current liabilities</b>		1,040	789
<b>Provisions</b>			
Taxation including deferred tax		71	96
<b>Net assets</b>		969	693
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		967	691
<b>Shareholders funds</b>		969	693

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 30 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

# **Dickinson Waugh Architecture Limited**

## **Statement of Financial Position *(continued)***

**30 September 2024**

These financial statements were approved by the board of directors and authorised for issue on 27 June 2025 , and are signed on behalf of the board by:

Mr M. Dickinson

Mr D. Waugh

Director

Director

Company registration number: 4287654

# Dickinson Waugh Architecture Limited

## Notes to the Financial Statements

**Year ended 30 September 2024**

### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Bank House, 260-268 Chapel Street, Salford, Manchester, M3 5JZ.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

#### **Income tax**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

#### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% reducing balance

### Work in progress

Work in progress is valued on the basis of direct costs plus an appropriate proportion of overheads according to the stage of completion. Provisions are made for any foreseeable losses where appropriate.

### Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense. Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in profit or loss in the period it arises.

### 4. Employee numbers

The average number of persons employed by the company during the year amounted to 2 (2023: 2 ).

### 5. Tangible assets

	Equipment £	Total £
<b>Cost</b>		
<b>At 1 October 2023 and 30 September 2024</b>	10,362	<b>10,362</b>
	-----	-----
<b>Depreciation</b>		
At 1 October 2023	9,783	<b>9,783</b>
Charge for the year	145	<b>145</b>
	-----	-----
<b>At 30 September 2024</b>	9,928	<b>9,928</b>
	-----	-----
<b>Carrying amount</b>		
<b>At 30 September 2024</b>	434	<b>434</b>
	-----	-----
At 30 September 2023	579	579
	-----	-----

**6. Debtors**

	2024	2023
	£	£
Trade debtors	40,636	44,685
Other debtors	-	867
	-----	-----
	40,636	45,552
	-----	-----

**7. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Bank loans and overdrafts	2,726	-
Trade creditors	7,470	4,846
Social security and other taxes	46,075	47,998
Other creditors	5,724	4,768
	-----	-----
	61,995	57,612
	-----	-----

**8. Directors' advances, credits and guarantees**

	2024	2023
	£	£
Director loan accounts	20	368
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No interest has been charged to the company in respect of the loan which is repayable on demand and is classified under debtors/creditors falling due within one year.

**9. Related party transactions**

The company was under the control of the directors throughout the current period

