

EARL HOPPER LIMITED

Registered Number
01382400
(England and Wales)

Unaudited Financial Statements for the Year ended
31 December 2022

EARL HOPPER LIMITED

Company Information

for the year from 1 January 2022 to 31 December 2022

Directors

Dr E Hopper

Miss C Hopper

Registered Address

Morton House

80a Victoria Street

St Albans

AL1 3XH

Registered Number

01382400 (England and Wales)

EARL HOPPER LIMITED

Balance Sheet as at 31 December 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	6	2,445	6,307
		<u>2,445</u>	<u>6,307</u>
Current assets			
Debtors	7	657,057	548,069
Cash at bank and on hand		94,856	62,064
		<u>751,913</u>	<u>610,133</u>
Creditors amounts falling due within one year	8	(128,244)	(85,092)
		<u></u>	<u></u>
Net current assets (liabilities)		623,669	525,041
		<u>623,669</u>	<u>525,041</u>
Total assets less current liabilities		626,114	531,348
		<u>626,114</u>	<u>531,348</u>
Net assets		626,114	531,348
		<u>626,114</u>	<u>531,348</u>
Capital and reserves			
Called up share capital		110	110
Profit and loss account		626,004	531,238
		<u>626,004</u>	<u>531,238</u>
Shareholders' funds		626,114	531,348
		<u>626,114</u>	<u>531,348</u>

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The directors have chosen to not file a copy of the company's profit and loss account.

The financial statements were approved and authorised for issue by the Board of Directors on 15 August 2023, and are signed on its behalf by:

Dr E Hopper

Director

Registered Company No. 01382400

EARL HOPPER LIMITED
Notes to the Financial Statements
for the year ended 31 December 2022

1. Statutory information

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

2. Compliance with applicable reporting framework

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

3. Principal activities

The principal activity of the company in the year under review was that of Psychoanalytic Services and Research.

4. Accounting policies

Turnover policy

Turnover represents the total amount of fees receivable by the Company.

Property, plant and equipment policy

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

Revenue recognition policy

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Deferred tax policy

Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Foreign currency translation and operations policy

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leases policy

Assets held under finance leases which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, and hire purchase contracts are capitalised in the balance sheet. They are depreciated over the shorter of their useful lives or the term of the lease.

5. Employee information

	2022	2021
Average number of employees during the year	3	3

6. Property, plant and equipment

	Vehicles	Fixtures & fittings	Office Equipment	Total
	£	£	£	£
Cost or valuation				
At 01 January 22	46,234	2,639	1,531	50,404
Disposals	(22,745)	-	-	(22,745)
At 31 December 22	23,489	2,639	1,531	27,659
Depreciation and impairment				
At 01 January 22	41,606	1,981	510	44,097
Charge for year	588	487	510	1,585
On disposals	(20,468)	-	-	(20,468)
At 31 December 22	21,726	2,468	1,020	25,214
Net book value				
At 31 December 22	1,763	171	511	2,445
At 31 December 21	4,628	658	1,021	6,307

7. Debtors

	2022	2021
	£	£
Trade debtors / trade receivables	14,343	12,575
Other debtors	641,965	535,016
Prepayments and accrued income	749	478
Total	<u>657,057</u>	<u>548,069</u>

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

8. Creditors within one year

	2022	2021
	£	£
Taxation and social security	28,358	32,682
Finance lease and HP contracts	-	5,105
Other creditors	67,661	8,000
Accrued liabilities and deferred income	32,225	39,305
Total	<u>128,244</u>	<u>85,092</u>

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

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.