

Company registration number 05871582 (England and Wales)

HOPTON BROW LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
PAGES FOR FILING WITH REGISTRAR

HOPTON BROW LIMITED

COMPANY INFORMATION

Directors	J Dedman S Tidball S Dedman
Secretary	S Tidball
Company number	05871582
Registered office	The Barn, Hopton Brow Hopton Lane Mirfield West Yorkshire WF14 8JP
Accountants	Jerroms GCN Limited West Point, Second Floor Mucklow Office Park Mucklow Hill Halesowen B62 8DY

HOPTON BROW LIMITED

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HOPTON BROW LIMITED

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF HOPTON BROW LIMITED

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Hopton Brow Limited for the year ended 31 December 2022 which comprise, the statement of financial position 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made solely to the board of directors of Hopton Brow Limited, as a body, in accordance with the terms of our engagement letter dated 8 August 2023. Our work has been undertaken solely to prepare for your approval the financial statements of Hopton Brow Limited and state those matters that we have agreed to state to the board of directors of Hopton Brow Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at

https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Hopton Brow Limited and its board of directors as a body for our work or for this report. It is your duty to ensure that Hopton Brow 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 Hopton Brow Limited. You consider that Hopton Brow 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 Hopton Brow 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.

Jerroms GCN Limited

8 August 2023

Chartered Certified Accountants

West Point, Second Floor
Mucklow Office Park
Mucklow Hill
Halesowen
B62 8DY

HOPTON BROW LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		3,621		3,310
Investments	4		2,327,320		2,327,320
			<u>2,330,941</u>		<u>2,330,630</u>
Current assets					
Debtors	5	170,489		200,280	
Cash at bank and in hand		142,049		175,730	
		<u>312,538</u>		<u>376,010</u>	
Creditors: amounts falling due within one year	6	(17,469)		(35,047)	
Net current assets			<u>295,069</u>		<u>340,963</u>
Total assets less current liabilities			<u>2,626,010</u>		<u>2,671,593</u>
Creditors: amounts falling due after more than one year	7		(1,991,468)		(2,491,468)
Net assets			<u><u>634,542</u></u>		<u><u>180,125</u></u>
Capital and reserves					
Called up share capital	8		999		999
Profit and loss reserves			633,543		179,126
Total equity			<u><u>634,542</u></u>		<u><u>180,125</u></u>

The notes on pages 4 to 6 form part of these financial statements.

HOPTON BROW LIMITED

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 DECEMBER 2022

The directors of the company have elected not to include a copy of the income statement within the financial statements.

For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the board of directors and authorised for issue on 8 August 2023 and are signed on its behalf by:

S Tidball
Director

Company Registration No. 05871582

HOPTON BROW LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Company information

Hopton Brow Limited 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.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Turnover

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

1.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when the cost is incurred, if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of the assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Fixtures and fittings	20% - 33.3% on cost
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

The gain or loss arising on the disposal of an asset is determined by comparing the proceeds with the carrying amount and are recognised in the Income Statement.

1.4 Fixed asset investments

Investments in subsidiary undertakings are recognised at cost.

1.5 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.

HOPTON BROW LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Current tax

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 statements 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 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.

1.6 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 in which they relate.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	6	7

3 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2022	62,565
Additions	3,063
At 31 December 2022	65,628
Depreciation and impairment	
At 1 January 2022	59,255
Depreciation charged in the year	2,752
At 31 December 2022	62,007
Carrying amount	
At 31 December 2022	3,621
At 31 December 2021	3,310

HOPTON BROW LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Fixed asset investments

	2022 £	2021 £
Shares in group undertakings and participating interests	2,327,320	2,327,320

5 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	1,152	24,183
Amounts owed by undertakings in which the company has a participating interest	169,034	176,097
Prepayments and accrued income	303	-
	170,489	200,280

Amounts owed by participating interests do not bear interest, are unsecured and are repayable on demand.

6 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,660	2,596
Taxation and social security	13,809	30,088
Other creditors	-	1,363
Accruals and deferred income	1,000	1,000
	17,469	35,047

7 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Other creditors	1,991,468	2,491,468

8 Called up share capital

	2022 Number	2021 Number	2022 £	2021 £
Ordinary share capital Issued and fully paid				
Ordinary A of £1 each	509	509	509	509
Ordinary B of £1 each	290	290	290	290
Ordinary C of £1 each	100	100	100	100
Ordinary D of £1 each	100	100	100	100
	999	999	999	999

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.