

Registered number  
07427579

**HOPSCOTCH CONSULTING LIMITED**

**UNAUDITED FILLETED ACCOUNTS**

**31 March 2021**

**HOPSCOTCH CONSULTING LIMITED****Registered number:** 07427579**Balance Sheet****as at 31 March 2021**

	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	4	5,355	8,139
<b>Current assets</b>			
Debtors	5	475,433	449,224
Cash at bank and in hand		2,376,185	2,347,038
		<u>2,851,618</u>	<u>2,796,262</u>
<b>Creditors: amounts falling due within one year</b>	6	(1,337,377)	(1,656,882)
<b>Net current assets</b>		<u>1,514,241</u>	<u>1,139,380</u>
<b>Total assets less current liabilities</b>		<u>1,519,596</u>	<u>1,147,519</u>
<b>Provisions for liabilities</b>		(1,017)	(1,546)
<b>Net assets</b>		<u>1,518,579</u>	<u>1,145,973</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Other reserves	7	10,610	7,236
Profit and loss account	7	1,507,967	1,138,735
<b>Shareholders' funds</b>		<u>1,518,579</u>	<u>1,145,973</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Julie Noble  
Director

Samantha Mercer  
Director

Approved by the board on 28 October 2021

# HOPSCOTCH CONSULTING LIMITED

## Notes to the Accounts

for the year ended 31 March 2021

### 1 Accounting policies

#### ***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

#### ***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes from the rendering of services and is recognised by reference to the stage of completion of the contract.

#### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery etc	33% and 25% on cost
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#### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. 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.

#### ***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

#### ***Leased assets***

Operating lease payments are recognised as an expense on a straight line basis over the lease term.

#### ***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Employees</b>	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	20	20
<b>3 Dividends</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Ordinary shares of £1 each		
Interim	180,000	180,000
<b>4 Tangible fixed assets</b>		
		<b>Plant and machinery etc</b>
		<b>£</b>
<b>Cost</b>		
At 1 April 2020		38,090
Additions		2,985
At 31 March 2021		41,075
<b>Depreciation</b>		
At 1 April 2020		29,951
Charge for the year		5,769
At 31 March 2021		35,720
<b>Net book value</b>		
At 31 March 2021		5,355
At 31 March 2020		8,139
<b>5 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	207,805	124,085
Other debtors	267,628	325,139
	475,433	449,224
<b>6 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	179,285	133,874
Taxation and social security costs	292,942	272,612
Other creditors	865,150	1,250,396
	1,337,377	1,656,882

<b>7 Reserves</b>	<b>Retained earnings</b>	<b>Other reserves</b>	<b>Totals</b>
	£	£	£
Opening	1,138,735	7,236	1,145,971
Profit for the year	549,232	-	549,232
Dividends	(180,000)	-	(180,000)
Share-based payment reserve	-	3,374	3,374
	<u>1,507,967</u>	<u>10,610</u>	<u>1,518,577</u>

## 8 Share-based payment transactions

Certain employees of the company have been granted options over the company's shares with a fixed exercise price. The grant is recognised in the accounts as an equity-settled share-based payment expense based on a reasonable allocation of the fair value of the options over the vesting period. The cost, which is measured by reference to the fair value at the grant date, is charged to the profit and loss account as an expense and also credited to the share-based payment reserve.

Number of share options granted in the year: None (2020: None).

Number of options lapsing or forfeited: None (2020: Two).

Number of options exercised in the year: None (2020: None)

Total charge for the year: £3,374 (2020: £3,374).

<b>9 Other financial commitments</b>	<b>2021</b>	<b>2020</b>
	£	£
Total future minimum payments under non-cancellable operating leases	<u>-</u>	<u>46,746</u>

## 10 Loans to directors

	<b>B/fwd</b>	<b>Paid</b>	<b>Repaid</b>	<b>C/fwd</b>
	£	£	£	£
Julie Noble	100,000	-	-	100,000
Samantha Mercer	100,000	-	-	100,000
	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>200,000</u>

The loans are unsecured and have no fixed repayment date. Interest is paid on an annual basis on the anniversary of the loan or when the loan is repaid, whichever comes first. The rate of interest will be the HMRC rate for beneficial loans.

## 11 Other information

HOPSCOTCH CONSULTING LIMITED is a private company limited by shares and incorporated in England. Its registered office is:

Nicholson House  
41 Thames Street  
Weybridge  
Surrey

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.