

**CLARUS HOMES (HOP POCKET) LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**CLARUS HOMES (HOP POCKET) LIMITED**  
**UNAUDITED ACCOUNTS**  
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**CLARUS HOMES (HOP POCKET) LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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<b>Director</b>	Mr C Dickens
<b>Company Number</b>	12418906 (England and Wales)
<b>Registered Office</b>	Suites 5 & 6 The Thorne Business Park Bethersden, Ashford Kent TN26 3AF England
<b>Accountants</b>	Southern Accounting Limited 24 Halden Field Rolvenden Cranbrook Kent TN17 4BX

**CLARUS HOMES (HOP POCKET) LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2022**

	Notes	2022 £	2021 £
<b>Current assets</b>			
Inventories		6,025,124	3,049,702
Debtors	4	38,671	8
Cash at bank and in hand		760	947
		<u>6,064,555</u>	<u>3,050,657</u>
<b>Creditors: amounts falling due within one year</b>	2	(5,709,908)	(164,593)
<b>Net current assets</b>		<u>354,647</u>	<u>2,886,064</u>
<b>Total assets less current liabilities</b>		354,647	2,886,064
<b>Creditors: amounts falling due after more than one year</b>	6	(274,998)	(2,891,201)
<b>Provisions for liabilities</b>			
Other provisions	7	(73,500)	-
<b>Net assets/(liabilities)</b>		<u>6,149</u>	<u>(5,137)</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		6,148	(5,138)
<b>Shareholders' funds</b>		<u>6,149</u>	<u>(5,137)</u>

For the year ending 31 December 2022 the company was entitled to exemption from audit 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 29 September 2023 and were signed on its behalf by

Mr C Dickens  
Director

Company Registration No. 12418906

**CLARUS HOMES (HOP POCKET) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1 Statutory information**

Clarus Homes (Hop Pocket) Limited is a private company, limited by shares, registered in England and Wales, registration number 12418906. The registered office is Suites 5 & 6, The Thorne Business Park, Bethersden, Ashford, Kent, TN26 3AF, England.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Inventories***

Inventory is comprised of work in progress. Work in progress is made up of the cost of the land being built on, direct materials, labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition.

Inventories are stated at the lower of cost and net realisable value (NRV), NRV being the estimated net selling price less costs to sell and estimated total costs of completion based on management's forecast.

***Revenue Recognition***

Revenue is recognised in the income statement when the significant risks and rewards of ownership have transferred to the purchaser, which is when legal title is transferred.

***Financial instruments***

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

**4 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
VAT	314	8
Other debtors	38,357	-
	<hr/> 38,671	<hr/> 8
	<hr/> <hr/>	<hr/> <hr/>

**CLARUS HOMES (HOP POCKET) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>5 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	3,671,777	-
Trade creditors	1,550	84
Amounts owed to group undertakings and other participating interests	275,583	162,298
Taxes and social security	2,418	-
Other creditors	1,703,934	711
Accruals	45,146	500
Deferred income	9,500	1,000
	<u>5,709,908</u>	<u>164,593</u>
	<u><u>5,709,908</u></u>	<u><u>164,593</u></u>
<b>6 Creditors: amounts falling due after more than one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	-	2,616,203
Other creditors	274,998	274,998
	<u>274,998</u>	<u>2,891,201</u>
	<u><u>274,998</u></u>	<u><u>2,891,201</u></u>
<b>7 Provisions for liabilities</b>		<b>£</b>
At 1 January 2022		-
Additional provisions made during the period		73,500
At 31 December 2022		<u>73,500</u>
		<u><u>73,500</u></u>

A provision has been made for snagging works based on 5% of property sales.

**8 Average number of employees**

During the year the average number of employees was 1 (2021: 1).

