

**REGISTERED NUMBER: 06367267 (England and Wales)**

**Stockopedia Ltd**

**Unaudited Financial Statements**

**for the Year Ended 31 December 2021**

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for the Year Ended 31 December 2021**

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**Stockopedia Ltd**  
**Company Information**  
**for the Year Ended 31 December 2021**

<b>Directors:</b>	S C G Stevens E Pagecroft D G Brickell P R Ensor
<b>Secretary:</b>	D G Brickell
<b>Registered office:</b>	Oxford Centre for Innovation New Road Oxford OX1 1BY
<b>Registered number:</b>	06367267 (England and Wales)
<b>Accountants:</b>	Warr & Co Limited Chartered Accountants Mynshull House 78 Churchgate Stockport Cheshire SK1 1YJ

**Balance Sheet**  
**31 December 2021**

	Notes	31.12.21 £	£	31.12.20 £	£
<b>Fixed assets</b>					
Intangible assets	4		<b>480,199</b>		583,508
Tangible assets	5		<b>28,228</b>		19,429
Investments	6		<b>3,250</b>		3,250
			<b>511,677</b>		606,187
<b>Current assets</b>					
Debtors	7	<b>19,343</b>		23,635	
Cash at bank		<b>471,649</b>		<b>1,224,408</b>	
		<b>490,992</b>		<b>1,248,043</b>	
<b>Creditors</b>					
Amounts falling due within one year	8	<b>1,684,516</b>		<b>1,725,258</b>	
<b>Net current liabilities</b>			<b>(1,193,524)</b>		<b>(477,215)</b>
<b>Total assets less current liabilities</b>			<b>(681,847)</b>		<b>128,972</b>
<b>Creditors</b>					
Amounts falling due after more than one year	9		<b>30,854</b>		30,854
<b>Net (liabilities)/assets</b>			<b>(712,701)</b>		<b>98,118</b>
<b>Capital and reserves</b>					
Called up share capital	10		<b>3,490</b>		3,490
Share premium	11		<b>3,580,195</b>		3,580,195
Retained earnings	11		<b>(4,296,386)</b>		<b>(3,485,567)</b>
<b>Shareholders' funds</b>			<b>(712,701)</b>		<b>98,118</b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**Stockopedia Ltd (Registered number: 06367267)**

**Balance Sheet - continued**  
**31 December 2021**

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

In accordance with Section 444 of the Companies Act 2006, the Income statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 1 July 2022 and were signed on its behalf by:

S C G Stevens - Director

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2021**

**1. Statutory information**

Stockopedia Ltd 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.

**2. Accounting policies**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis on the grounds that the directors will continue to provide sufficient finance to enable the company to continue trading for the foreseeable future.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2019, is being amortised evenly over its estimated useful life of five years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.  
Plant and machinery etc - 25% on reducing balance

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution auto enrolment pension scheme. Contributions payable for the year are charged in the profit and loss account.

**Intangible fixed assets**

Intangible fixed assets relate to website development costs. The costs are being amortised evenly over their estimated useful life of five years.

**Revenue recognition**

The company invoices subscriptions on a month by month basis. The income from these subscriptions are recognised as revenue in the month in which signup occurs.

The company also invoices subscriptions for periods up to thirty six months in advance. The income from these subscriptions is apportioned and included in revenue in the relevant accounting period to which it relates. Revenue relating to future years is included in creditors as deferred income.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

2. **Accounting policies - continued**

**Consolidated accounts**

The company qualifies as a small group and the directors have taken advantage of the exemption provided by Section 398 of the Companies Act 2006 not to prepare group financial statements. As such these financial statements present information about the company as an individual undertaking only and not about its group.

3. **Employees and directors**

The average number of employees during the year was 33 (2020 - 26) .

4. **Intangible fixed assets**

	<b>Goodwill</b>	<b>Other intangible assets</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 January 2021	10,001	1,762,936	1,772,937
Additions	-	158,653	158,653
At 31 December 2021	10,001	1,921,589	1,931,590
<b>Amortisation</b>			
At 1 January 2021	4,000	1,185,429	1,189,429
Charge for year	2,000	259,962	261,962
At 31 December 2021	6,000	1,445,391	1,451,391
<b>Net book value</b>			
At 31 December 2021	4,001	476,198	480,199
At 31 December 2020	6,001	577,507	583,508

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

5. <b>Tangible fixed assets</b>	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 January 2021	<b>46,131</b>
Additions	<b>19,155</b>
Disposals	<b>(2,408)</b>
At 31 December 2021	<b><u>62,878</u></b>
<b>Depreciation</b>	
At 1 January 2021	<b>26,702</b>
Charge for year	<b>9,409</b>
Eliminated on disposal	<b>(1,461)</b>
At 31 December 2021	<b><u>34,650</u></b>
<b>Net book value</b>	
At 31 December 2021	<b><u>28,228</u></b>
At 31 December 2020	<b><u>19,429</u></b>
6. <b>Fixed asset investments</b>	<b>Shares in group undertakings £</b>
<b>Cost</b>	
At 1 January 2021 and 31 December 2021	<b><u>3,250</u></b>
<b>Net book value</b>	
At 31 December 2021	<b><u>3,250</u></b>
At 31 December 2020	<b><u>3,250</u></b>
7. <b>Debtors: amounts falling due within one year</b>	
	<b>31.12.21      31.12.20 £                      £</b>
Other debtors	<b><u>19,343</u>              <u>23,635</u></b>



**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

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

	31.12.21	31.12.20
	£	£
Trade creditors	42,948	112,221
Taxation and social security	208,024	209,412
Other creditors	1,433,544	1,403,625
	<u>1,684,516</u>	<u>1,725,258</u>

9. **Creditors: amounts falling due after more than one year**

	31.12.21	31.12.20
	£	£
Other creditors	<u>30,854</u>	<u>30,854</u>

10. **Called up share capital**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.21	31.12.20
			£	£
3,489,996	Ordinary	£.001	<u>3,490</u>	<u>3,490</u>

11. **Reserves**

	Retained earnings £	Share premium £	Totals £
At 1 January 2021	(3,485,567)	3,580,195	94,628
Deficit for the year	<u>(810,819)</u>		<u>(810,819)</u>
At 31 December 2021	<u>(4,296,386)</u>	<u>3,580,195</u>	<u>(716,191)</u>

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

The following advances and credits to a director subsisted during the years ended 31 December 2021 and 31 December 2020:

	31.12.21	31.12.20
	£	£
<b>E Pagecroft</b>		
Balance outstanding at start of year	5,648	-
Amounts advanced	-	5,648
Amounts repaid	(5,648)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>5,648</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**12. Directors' advances, credits and guarantees - continued**

The loan is interest free and repayable on demand.

**13. Related party disclosures**

At the balance sheet date the company owed the director, D G Brickell £36,134 (2020 - £36,134).

Of the amount due to D G Brickell, £30,854 will only become repayable if the business is sold or when he ceases to be involved with the company or a majority vote of the shareholders agree to the repayment of this loan. The balance of £5,280 is repayable on demand. The loans are interest free.

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