

REGISTERED NUMBER: 06367267 (England and Wales)

Stockopedia Ltd

Unaudited Financial Statements

for the Year Ended 31 December 2023

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for the Year Ended 31 December 2023**

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Stockopedia Ltd
Company Information
for the Year Ended 31 December 2023

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

Balance Sheet
31 December 2023

	Notes	31.12.23 £	£	31.12.22 £	£
Fixed assets					
Intangible assets	4		117,682		264,017
Tangible assets	5		17,243		22,305
Investments	6		<u>3,250</u>		<u>3,250</u>
			138,175		289,572
Current assets					
Debtors	7	10,900		8,824	
Cash at bank		<u>84,137</u>		<u>174,724</u>	
		95,037		183,548	
Creditors					
Amounts falling due within one year	8	<u>1,455,907</u>		<u>1,548,251</u>	
Net current liabilities			<u>(1,360,870)</u>		<u>(1,364,703)</u>
Total assets less current liabilities			<u>(1,222,695)</u>		<u>(1,075,131)</u>
Creditors					
Amounts falling due after more than one year	9		<u>55,854</u>		<u>30,854</u>
Net liabilities			<u>(1,278,549)</u>		<u>(1,105,985)</u>
Capital and reserves					
Called up share capital	10		3,490		3,490
Share premium	11		3,580,195		3,580,195
Retained earnings	11		<u>(4,862,234)</u>		<u>(4,689,670)</u>
Shareholders' funds			<u>(1,278,549)</u>		<u>(1,105,985)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 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 2023

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 11 March 2024 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 2023

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 2023

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 21 (2022 - 30) .

4. **Intangible fixed assets**

	Goodwill	Other intangible assets	Totals
	£	£	£
Cost			
At 1 January 2023 and 31 December 2023	<u>10,001</u>	<u>1,921,589</u>	<u>1,931,590</u>
Amortisation			
At 1 January 2023	8,000	1,659,573	1,667,573
Charge for year	<u>2,000</u>	<u>144,335</u>	<u>146,335</u>
At 31 December 2023	<u>10,000</u>	<u>1,803,908</u>	<u>1,813,908</u>
Net book value			
At 31 December 2023	<u>1</u>	<u>117,681</u>	<u>117,682</u>
At 31 December 2022	<u>2,001</u>	<u>262,016</u>	<u>264,017</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

5. Tangible fixed assets	Plant and machinery etc £
Cost	
At 1 January 2023	61,849
Additions	2,375
Disposals	(4,147)
At 31 December 2023	<u>60,077</u>
Depreciation	
At 1 January 2023	39,544
Charge for year	5,747
Eliminated on disposal	(2,457)
At 31 December 2023	<u>42,834</u>
Net book value	
At 31 December 2023	<u>17,243</u>
At 31 December 2022	<u>22,305</u>
6. Fixed asset investments	Shares in group undertakin £
Cost	
At 1 January 2023 and 31 December 2023	<u>3,250</u>
Net book value	
At 31 December 2023	<u>3,250</u>
At 31 December 2022	<u>3,250</u>
7. Debtors: amounts falling due within one year	
	31.12.23 31.12.22 £ £
Other debtors	<u>10,900</u> <u>8,824</u>

Stockopedia Ltd (Registered number: 06367267)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

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

	31.12.23	31.12.22
	£	£
Trade creditors	43,818	13,366
Taxation and social security	159,776	342,419
Other creditors	<u>1,252,313</u>	<u>1,192,466</u>
	<u>1,455,907</u>	<u>1,548,251</u>

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

	31.12.23	31.12.22
	£	£
Other creditors	<u>55,854</u>	<u>30,854</u>

10. **Called up share capital**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.23	31.12.22
			£	£
3,489,996	Ordinary	£.001	<u>3,490</u>	<u>3,490</u>

11. **Reserves**

	Retained earnings £	Share premium £	Totals £
At 1 January 2023	(4,689,670)	3,580,195	(1,109,475)
Deficit for the year	<u>(172,564)</u>		<u>(172,564)</u>
At 31 December 2023	<u>(4,862,234)</u>	<u>3,580,195</u>	<u>(1,282,039)</u>

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.