

CLAUDE HOOPER LIMITED

ABBREVIATED ACCOUNTS

31 DECEMBER 2000

HORWATH CLARK WHITEHILL

Chartered Accountants

Foley House
123 Stourport Road
Kidderminster
Worcestershire
DY11 7BW



CLAUDE HOOPER LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2000

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**AUDITORS' REPORT TO
CLAUDE HOOPER LIMITED
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts on pages 2 to 4 together with the annual accounts of Claude Hooper Limited for the year ended 31 December 2000 prepared under section 226 of the Companies Act 1985.

Respective responsibilities of the directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246 (5) and (6) of the Act to the registrar of companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We have carried out the procedures we considered necessary to discharge our limited responsibilities set out above.

Opinion on the abbreviated accounts

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246 (5) and (6) of the Companies Act 1985 and the abbreviated accounts on pages 2 to 4 have been properly prepared in accordance with those provisions.


HORWATH CLARK WHITEHILL
Chartered Accountants
and Registered Auditors

25 June 2001

CLAUDE HOOPER LIMITED
ABBREVIATED BALANCE SHEET
31 DECEMBER 2000

	Notes	£	2000 £	1999 £
FIXED ASSETS				
Tangible assets	2		<u>247,831</u>	<u>223,303</u>
CURRENT ASSETS				
Stocks		316,187		220,716
Debtors		705,845		541,994
Cash in hand		1,695		-
		<u>1,023,727</u>		<u>762,710</u>
CREDITORS: amounts falling due within one year		<u>956,109</u>		<u>699,671</u>
NET CURRENT ASSETS			<u>67,618</u>	<u>63,039</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>315,449</u>	<u>286,342</u>
CREDITORS: amounts falling due after more than one year	4		<u>26,141</u>	<u>46,839</u>
NET ASSETS			<u><u>289,308</u></u>	<u><u>239,503</u></u>
CAPITAL AND RESERVES				
Called up share capital	5		10,002	10,002
Profit and loss account			<u>279,306</u>	<u>229,501</u>
SHAREHOLDERS' FUNDS			<u><u>289,308</u></u>	<u><u>239,503</u></u>

The accounts have been prepared in accordance with the special provisions of part VII of the Companies Act 1985 applicable to small companies.

Approved by the board on 25 June 2001
and signed on its behalf


J. D. Hooper


J. Edwards

Directors

The notes on pages 3 to 4 form part of these accounts.

CLAUDE HOOPER LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2000

1. ACCOUNTING POLICIES

1.1 Basis of accounting

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards.

1.2 Depreciation of tangible fixed assets

Depreciation is provided on all tangible fixed assets to write off cost less estimated residual value of each asset over its expected useful economic life, by equal installments, as follows:

Motor vehicles	-	3 years
Short leasehold expenditure	-	over the period of the lease
Other fixed assets	-	2 to 5 years

1.3 Finance leases and hire purchase agreements

Where the company has entered into lease finance and hire purchase agreements, the obligations are shown as part of the borrowings and the rights in the corresponding assets are treated in the same way as owned fixed assets. The interest is charged to the profit and loss account on a straight line basis.

1.4 Operating leases

Rentals payable under operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged to the profit and loss account as incurred.

1.5 Stocks and work in progress

Stocks and work in progress are valued at the lower of cost and net realisable value.

1.6 Deferred taxation

Deferred taxation is accounted for on all material timing differences except where the directors consider that no tax liability is likely to arise during the foreseeable future and where there is no indication that, after this period, the situation is likely to change.

1.7 Pension costs

During the year, the company has operated a money purchase scheme for the directors and made contributions to a group personal pension scheme for certain employees. Contributions to the money purchase scheme vary from time to time within limits specified by the actuary, the maximum contribution is equivalent to the funding required to meet the Inland Revenue maximum benefits.

Contributions to the group personal pension scheme are defined as a percentage of the employee's basic salary in April each year and remain unchanged until the following April.

Assets of both schemes are held separately from those of the company.

Contributions to both schemes are charged to the profit and loss account as incurred.

CLAUDE HOOPER LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2000

2. TANGIBLE FIXED ASSETS

	£
Cost:	
1 January 2000	504,848
Additions	144,983
Disposals	(30,880)
31 December 2000	<u>618,951</u>
Depreciation:	
1 January 2000	281,545
Charge for year	114,593
Disposals	(25,018)
31 December 2000	<u>371,120</u>
Net Book Values	
31 December 2000	<u><u>247,831</u></u>
 31 December 1999	 <u><u>223,303</u></u>

3. DEBTORS

Included within debtors is a loan of £3,604 (1999 - £ NIL) to J.D.Hooper, a director. The maximum amount outstanding during the year was £3,604.

4. CREDITORS

Included in creditors is a bank overdraft of £151,370 (1999 - £2,822), which is secured by a fixed and floating charge over the assets of the company.

5. CALLED UP SHARE CAPITAL

	2000 £	1999 £
Authorised		
50,000 ordinary shares of £1 each	<u>50,000</u>	<u>50,000</u>
Allotted, called up and fully paid		
10,002 ordinary shares of £1 each	<u>10,002</u>	<u>10,002</u>