

Company Registration No. 09408564 (England and Wales)

**LEADING EDGE GUIDES LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**  
**PAGES FOR FILING WITH REGISTRAR**

# LEADING EDGE GUIDES LTD

## CONTENTS

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|                                   | Page  |
|-----------------------------------|-------|
| Balance sheet                     | 1     |
| Notes to the financial statements | 2 - 3 |

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# LEADING EDGE GUIDES LTD

## BALANCE SHEET

AS AT 31 DECEMBER 2017

|                                                       | Notes    | 2017<br>£      | £              | 2016<br>£       | £               |
|-------------------------------------------------------|----------|----------------|----------------|-----------------|-----------------|
| <b>Current assets</b>                                 |          |                |                |                 |                 |
| Cash at bank and in hand                              |          | -              |                | 4,370           |                 |
| <b>Creditors: amounts falling due within one year</b> | <b>2</b> | <u>(2,112)</u> |                | <u>(62,213)</u> |                 |
| <b>Net current liabilities</b>                        |          |                | <u>(2,112)</u> |                 | <u>(57,843)</u> |
| <b>Capital and reserves</b>                           |          |                |                |                 |                 |
| Called up share capital                               | <b>3</b> |                | 2              |                 | 2               |
| Profit and loss reserves                              |          |                | <u>(2,114)</u> |                 | <u>(57,845)</u> |
| <b>Total equity</b>                                   |          |                | <u>(2,112)</u> |                 | <u>(57,843)</u> |

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 December 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 27 September 2018 and are signed on its behalf by:

L Gibert  
**Director**

**Company Registration No. 09408564**

# LEADING EDGE GUIDES LTD

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

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### 1 Accounting policies

#### Company information

Leading Edge Guides Ltd is a private company limited by shares incorporated in England and Wales. The registered office is 5A Bear Lane, Southwark, London, SE1 0UH.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

#### 1.4 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in the profit and loss account for the period.

### 2 Creditors: amounts falling due within one year

|                           | 2017         | 2016          |
|---------------------------|--------------|---------------|
|                           | £            | £             |
| Bank loans and overdrafts | 12           | -             |
| Other creditors           | 2,100        | 62,213        |
|                           | <u>2,112</u> | <u>62,213</u> |

## LEADING EDGE GUIDES LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2017

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**3 Called up share capital**

|                               | 2017  | 2016  |
|-------------------------------|-------|-------|
|                               | £     | £     |
| <b>Ordinary share capital</b> |       |       |
| <b>Issued and fully paid</b>  |       |       |
| 2 Ordinary shares of £1 each  | 2     | 2     |
|                               | <hr/> | <hr/> |
|                               | 2     | 2     |
|                               | <hr/> | <hr/> |

**4 Related Party Transactions**

Related parties are companies in which the directors have an interest.

The following related party transactions occurred during the year to 31 December 2017:

- Global Business Country Reports Limited Sales of £ 26 (2016 - £Nil)
- Global Insight Reports Ltd Sales of £ 21,731 (2016 - £Nil)
- Global Business Worldwide Ltd Sales of £ 54,868 (2016 - £Nil)
- World Focus Media Ltd Sales of £ 86,720 (2016 - £Nil)
- Advertising Sections and Promotions Ltd Purchases of £141,994 (2016 - £251,786)
- Business Focus Worldwide Limited Purchases of £22,375 (2016 - £Nil)
- Business Outlook Ltd Purchases of £4,352 (2016 - £Nil)
- International Biz News Services Ltd Purchases of £154,588 (2016 - £300,658)
- Panorama Media Ltd Purchases of £24,930 (2016 - £Nil)
- Prisma Reports Ltd Purchases of £28,640 (2016 - £Nil)

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.