

Company registration number 09408564 (England and Wales)

LEADING EDGE GUIDES LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
PAGES FOR FILING WITH REGISTRAR

LEADING EDGE GUIDES LTD

CONTENTS

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

LEADING EDGE GUIDES LTD

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets		-		-	
Creditors: amounts falling due within one year	4	(45)		(45)	
Net current liabilities			(45)		(45)
Capital and reserves					
Called up share capital			2		2
Profit and loss reserves			(47)		(47)
Total equity			(45)		(45)

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 2022 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 16 August 2023 and are signed on its behalf by:

Lluís Gibert
Director

Company registration number 09408564 (England and Wales)

LEADING EDGE GUIDES LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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, United Kingdom, 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.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	-	-

4 Creditors: amounts falling due within one year

	2022 £	2021 £
Corporation tax	-	45
Other creditors	45	-
	45	45

LEADING EDGE GUIDES LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 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 2022:

- Global Business Country Reports Limited Sales of £ Nil (2021 - £ Nil)
- Business Focus Worldwide Ltd Sales of £ Nil (2021 - £ Nil)
- Prisma Reports Ltd Sales of £ Nil (2021 - £ Nil)

- Advertising Sections and Promotions Ltd Purchases of £ Nil (2021 - £ Nil)
- Business Focus Worldwide Limited Purchases of £ Nil (2021 - £ Nil)
- Business Outlook Ltd Purchases of £ Nil (2021 - £ Nil)
- Global insight Reports Ltd Purchases of £ Nil (2021 - £ Nil)
- International Biz News Services Ltd Purchases of £ Nil (2021 - £ Nil)
- Panorama Media Ltd Purchases of £ Nil (2021 - £ Nil)
- Prisma Reports Ltd Purchases of £ Nil (2021 - £ Nil)
- Global Business Country Reports Ltd Purchases of £ Nil (2021 - £ Nil)
- World Focus Media Ltd Purchases of £ Nil (2021 - £ 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.