

REGISTERED NUMBER: 06644543 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 June 2018

for

Hotcourses Data Limited

**Previously known as
The Complete University Guide Limited**

**Hotcourses Data Limited (Registered number: 06644543)
previously known as The Complete University Guide Limited**

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for the Year Ended 30 June 2018**

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Hotcourses Data Limited
previously known as The Complete University Guide Limited

Company Information
for the Year Ended 30 June 2018

DIRECTORS:

S Emmett
A D Barkla
W P Freeland
M J Walton

SECRETARY:

C S Bullen

REGISTERED OFFICE:

First Floor
Bedford House
69-79 Fulham High Street
London
SW6 3JW

REGISTERED NUMBER:

06644543 (England and Wales)

ACCOUNTANTS:

Grunberg & Co Limited
Chartered Accountants
5 Technology Park
Colindale Lane
Colindale
London
NW9 6BX

Hotcourses Data Limited (Registered number: 06644543)
previously known as The Complete University Guide Limited

Statement of Financial Position
30 June 2018

	Notes	2018 £	2017 £
CURRENT ASSETS			
Debtors	4	100	1,073,190
Cash at bank		-	70,195
		<u>100</u>	<u>1,143,385</u>
CREDITORS			
Amounts falling due within one year	5	-	575,032
NET CURRENT ASSETS		<u>100</u>	<u>568,353</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>100</u>	<u>568,353</u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		-	568,253
		<u>100</u>	<u>568,353</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) 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.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the Board of Directors on 14 February 2019 and were signed on its behalf by:

M J Walton - Director

Notes to the Financial Statements
for the Year Ended 30 June 2018

1. STATUTORY INFORMATION

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

The financial statements are prepared in pounds sterling which is the functional currency of the entity.

Significant judgements and estimates

Preparation of the financial statements requires management to make significant judgements and estimates. There are no material items in the financial statements where these judgement and estimates have been made.

Financial reporting standard 102 - reduced disclosure exemptions

The company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows.

Turnover

Turnover represents net invoiced sales of services excluding value added tax.

Turnover from publications is recognised at the time of publication, whilst turnover from website contracts are recognised when the related advertisement appears before the public. Turnover from information technology consultancy services is recognised by reference to the stage of completion of the project.

Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at transaction price.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2018

2. ACCOUNTING POLICIES - continued

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the Statement of Financial Position statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2017 - 3).

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade debtors	-	2,522
Amounts owed by group undertakings	100	1,010,751
Other debtors	-	59,917
	<u>100</u>	<u>1,073,190</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	-	964
Social security and other taxes	-	44,253
Other creditors	-	301
Accruals and deferred income	-	529,514
	<u>-</u>	<u>575,032</u>

6. RELATED PARTY DISCLOSURES

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

On 1 July 2017, the company transferred its entire trade and assets to its direct parent company, Complete University Guide Limited (formally Hotcourses Data Limited) on a nil gain or loss basis, and thereafter ceased to trade.

7. CHANGE OF NAME

On 24 January 2018, the company changed its name from The Complete University Guide Limited to Hotcourses Data Limited.

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.