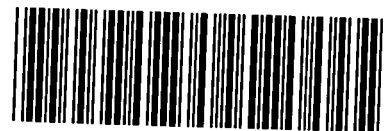


COMPANY REGISTRATION NUMBER: 10504973

**The National Online Self Exclusion Scheme Limited**  
**Company Limited by Guarantee**  
**Filleted Financial Statements**  
**31 December 2017**

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# **The National Online Self Exclusion Scheme Limited**

**Company Limited by Guarantee**

## **Financial Statements**

**Period from 30 November 2016 to 31 December 2017**

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# **The National Online Self Exclusion Scheme Limited**

## **Company Limited by Guarantee**

### **Directors' Responsibilities Statement**

**Period from 30 November 2016 to 31 December 2017**

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The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial period. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# The National Online Self Exclusion Scheme Limited

Company Limited by Guarantee

## Statement of Financial Position

31 December 2017

	Note	31 Dec 17 £
<b>Fixed assets</b>		
Intangible assets	5	1,021,905
<b>Current assets</b>		
Debtors	6	516,791
Cash at bank and in hand		100,000
		<u>616,791</u>
<b>Creditors: amounts falling due within one year</b>	7	1,215,760
<b>Net current liabilities</b>		<u>598,969</u>
<b>Total assets less current liabilities</b>		<u>422,936</u>
<b>Creditors: amounts falling due after more than one year</b>	8	1,600,000
<b>Net liabilities</b>		<u>(1,177,064)</u>
<b>Capital and reserves</b>		
Profit and loss account		<u>(1,177,064)</u>
<b>Members deficit</b>		<u>(1,177,064)</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 23 August 2018, and are signed on behalf of the board by:



Mr C Hawkswood  
Director

Company registration number: 10504973

The notes on pages 3 to 6 form part of these financial statements.

# **The National Online Self Exclusion Scheme Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Period from 30 November 2016 to 31 December 2017**

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#### **1. General information**

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Copthall Bridge House, Station Bridge, Harrogate, HG1 1SP.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

##### **Going concern**

The Directors confirm that, after reviewing expenditure commitments, expected cash flows and borrowing facilities, they have a reasonable expectation that the Company has adequate resources to continue in operational existence for the next financial year and the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Intangible assets**

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are recorded at the fair value at the acquisition date.

# **The National Online Self Exclusion Scheme Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Period from 30 November 2016 to 31 December 2017**

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#### **3. Accounting policies *(continued)***

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

# **The National Online Self Exclusion Scheme Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Period from 30 November 2016 to 31 December 2017**

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**3. Accounting policies *(continued)***

**Financial instruments *(continued)***

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**4. Company limited by guarantee**

The company is limited by guarantee of members and does not have a share capital. The liability of members is limited to £1.

**5. Intangible assets**

	<b>Software £</b>
<b>Cost</b>	
Additions	1,021,905
<b>At 31 December 2017</b>	<u>1,021,905</u>
<b>Amortisation</b>	
At 30 November 2016 and 31 December 2017	<u>—</u>
<b>Carrying amount</b>	
At 31 December 2017	<u>1,021,905</u>

**6. Debtors**

	<b>31 Dec 17 £</b>
Trade debtors	5,000
Other debtors	511,791
	<u>516,791</u>

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

	<b>31 Dec 17 £</b>
Trade creditors	548,810
Other creditors	666,950
	<u>1,215,760</u>

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# **The National Online Self Exclusion Scheme Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Period from 30 November 2016 to 31 December 2017**

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

	<b>31 Dec 17</b>
	<b>£</b>
Other creditors	<u>1,600,000</u>

**9. Summary audit opinion**

The auditor's report for the period dated 23 August 2018 was unqualified.

The senior statutory auditor was Andrew Wild, for and on behalf of TLP Consulting Limited.

**10. Related party transactions**

Included within other debtors is an amount of £418,754 in respect of ring fenced funds held by The Remote Gambling Association Limited, the company's guarantor, on behalf of the company. These funds were paid to the company in full on 8 January 2018.