

REGISTERED NUMBER: 06367267 (England and Wales)

Unaudited Financial Statements
for the Year Ended 31 December 2017
for
Stockopedia Ltd

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for the Year Ended 31 December 2017

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Stockopedia Ltd
Company Information
for the Year Ended 31 December 2017

DIRECTORS:

S C G Stevens
E Pagecroft
D G Brickell
P R Ensor

SECRETARY:

D G Brickell

REGISTERED OFFICE:

Oxford Centre for Innovation
New Road
Oxford
OX1 1BY

REGISTERED NUMBER:

06367267 (England and Wales)

ACCOUNTANTS:

Warr & Co Limited
Chartered Accountants
Mynshull House
78 Churchgate
Stockport
Cheshire
SK1 1YJ

Balance Sheet
31 December 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Intangible assets	4		369,911		287,383
Tangible assets	5		12,583		7,819
Investments	6		3,250		3,250
			<u>385,744</u>		<u>298,452</u>
CURRENT ASSETS					
Debtors	7	13,945		7,463	
Cash at bank and in hand		<u>1,274,808</u>		<u>131,982</u>	
		1,288,753		139,445	
CREDITORS					
Amounts falling due within one year	8	<u>831,603</u>		<u>447,265</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>457,150</u>		<u>(307,820)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			842,894		(9,368)
CREDITORS					
Amounts falling due after more than one year	9		<u>30,854</u>		<u>30,854</u>
NET ASSETS/(LIABILITIES)			<u>812,040</u>		<u>(40,222)</u>
CAPITAL AND RESERVES					
Called up share capital	10		3,225		2,881
Share premium			2,386,580		1,123,999
Retained earnings			<u>(1,577,765)</u>		<u>(1,167,102)</u>
SHAREHOLDERS' FUNDS			<u>812,040</u>		<u>(40,222)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2017 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
- (b) 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.

Balance Sheet - continued
31 December 2017

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 22 June 2018 and were signed on its behalf by:

S C G Stevens - Director

Notes to the Financial Statements
for the Year Ended 31 December 2017

1. STATUTORY INFORMATION

Stockopedia Ltd 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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and equipment - 25% on reducing balance

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Pension costs and other post-retirement benefits

The company does not operate a company pension scheme but makes contributions to a personal pension scheme of the director. Contributions payable for the year are charged in the profit and loss account.

Intangible fixed assets

Intangible fixed assets relate to website development costs. The costs are being amortised evenly over their estimated useful life of five years.

Revenue recognition

The company invoices subscriptions on a month by month basis. The income from these subscriptions are recognised as revenue in the month in which signup occurs.

The company also invoices subscriptions for periods up to thirty six months in advance. The income from these subscriptions is apportioned and included in revenue in the relevant accounting period to which it relates.

Revenue relating to future years is included in creditors as deferred income.

Consolidated accounts

The company qualifies as a small group and the directors have taken advantage of the exemption provided by Section 398 of the Companies Act 2006 not to prepare group financial statements. As such these financial statements present information about the company as an individual undertaking only and not about its group.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 13 (2016 - 8).

Notes to the Financial Statements - continued
for the Year Ended 31 December 2017

4. INTANGIBLE FIXED ASSETS

	Development costs £
COST	
At 1 January 2017	621,781
Additions	<u>228,899</u>
At 31 December 2017	<u>850,680</u>
AMORTISATION	
At 1 January 2017	334,398
Amortisation for year	<u>146,371</u>
At 31 December 2017	<u>480,769</u>
NET BOOK VALUE	
At 31 December 2017	<u>369,911</u>
At 31 December 2016	<u>287,383</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and equipment £
COST	
At 1 January 2017	16,988
Additions	<u>8,954</u>
At 31 December 2017	<u>25,942</u>
DEPRECIATION	
At 1 January 2017	9,169
Charge for year	<u>4,190</u>
At 31 December 2017	<u>13,359</u>
NET BOOK VALUE	
At 31 December 2017	<u>12,583</u>
At 31 December 2016	<u>7,819</u>

6. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 January 2017 and 31 December 2017	<u>3,250</u>
NET BOOK VALUE	
At 31 December 2017	<u>3,250</u>
At 31 December 2016	<u>3,250</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2017**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Other debtors	5,310	4,537
Directors' current accounts	-	89
Prepayments	8,635	2,837
	<u>13,945</u>	<u>7,463</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade creditors	61,044	12,535
Social security and other taxes	16,864	24,884
VAT	46,922	30,817
Other creditors	23,527	8,811
Directors' current accounts	5,280	5,280
Deferred income	677,966	364,938
	<u>831,603</u>	<u>447,265</u>

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2017	2016
	£	£
Directors' loan accounts	<u>30,854</u>	<u>30,854</u>

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal	2017	2016
Number:	Class:	value:	£	£
3,225,344	Ordinary	£.001	3,225	2,881
(2016 - 2,880,939)			<u></u>	<u></u>

344,405 Ordinary shares of £.001 each were allotted as fully paid at a premium of 3.666 per share during the year.

11. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 December 2017 and 31 December 2016:

	2017	2016
	£	£
E Pagecroft		
Balance outstanding at start of year	89	-
Amounts advanced	-	89
Amounts repaid	(89)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>89</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2017

11. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES - continued

The loan was unsecured, interest free and fully repaid during the year.

12. RELATED PARTY DISCLOSURES

At the balance sheet date the company owed the director, D G Brickell £36,134 (2016- £36,134).

Of the amount due to D G Brickell, £30,854 will only become repayable if the business is sold or when he ceases to be involved with the company or a majority vote of the shareholders agree to the repayment of this loan. The balance of £5,280 is repayable on demand. The loans are interest free.

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.