

Registered number:  
04098226

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**CARDPOINT LIMITED**

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**STRATEGIC REPORT, DIRECTORS' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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**CARDPOINT LIMITED**

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**COMPANY INFORMATION**

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**DIRECTORS**

J Hile  
J Simpson-Dent (resigned 11 May 2017)  
M Terry (appointed 8 Jan 2018)  
D Kasmani (resigned 23 Feb 2018)

**REGISTERED NUMBER** 04098226

**REGISTERED OFFICE**

Building 4, 1st Floor  
Trident Place, Mosquito Way  
Hatfield  
AL10 9UL

**AUDITOR**

KPMG LLP  
Botanic House  
100 Hills Road  
Cambridge  
CB2 1AR

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**CARDPOINT LIMITED**

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<b>CARDPOINT LIMITED</b>
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**STRATEGIC REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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The directors' present their Strategic Report for the year ended 31 December 2017 as follows:

**BUSINESS REVIEW**

The company's principal activity is that of an intermediate holding company of a group engaged in the operation of an estate of independent automated teller machines ("ATMs") in the United Kingdom.

**PRINCIPAL RISKS AND UNCERTAINTIES**

Cardpoint Limited is a wholly owned company of Cardtronics plc and its risks and uncertainties are linked to those within the wider Cardtronics group.

**FINANCIAL KEY PERFORMANCE INDICATORS**

The company made a profit of £145k for the year ended 31 December 2017 (2016: £1,195k).

**RISK MANAGEMENT PROCESS**

Cardtronics Plc, the ultimate parent company, operates a formalised Enterprise Risk Management ("ERM") program that seeks to identify the major risks group faces. The risks are prioritised, assigned to a member of the respective management team who develops mitigation plans, monitors the risk activity, and is responsible for implementation of the mitigation plan, if necessary. The risks, plans, and activities are monitored by the group management team and the group Board of Directors on a regular basis.

This report was approved by the board and signed on its behalf.



**J Hile**  
Director

Date: 17<sup>th</sup> October 2018

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<b>CARDPOINT LIMITED</b>
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**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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The directors present their report and the financial statements for the year ended 31 December 2017.

**RESULTS AND DIVIDENDS**

The profit for the year, after taxation, amounted to £145K (2016: £1,195k). The profit for 2017 was impacted, in comparison to 2016, by the settlement of intercompany debt instruments that were interest bearing.

During the year, the company declared a dividend of £nil (2016: £10,200k).

**DIRECTORS**

The directors who served during the year were:

J Hile  
J Simpson-Dent (resigned 11 May 2017)  
M Terry (appointed 8 Jan 2018)  
D Kasmani (resigned 23 Feb 2018)

**POLITICAL CONTRIBUTIONS**

The Company made no charity contributions during the year (2016 £nil), or incurred any political expenditure during the year (2016: £nil).

**DISCLOSURE OF INFORMATION TO AUDITOR**

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the directors are aware, there is no relevant audit information of which the Company's auditor is unaware, and
- the directors have taken all the steps that ought to have been taken as directors in order to be aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

**AUDITOR**

Under section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and KPMG LLP will therefore continue in office.

This report was approved by the board on 17<sup>th</sup> October 2018 and signed on its behalf.



J Hile  
Director

Building 4, 1st Floor  
Trident Place, Mosquito Way  
Hatfield  
AL10 9UL

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## CARDPOINT LIMITED

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### STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE STRATEGIC REPORT, THE DIRECTORS' REPORT AND THE FINANCIAL STATEMENTS

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The directors are responsible for preparing the Strategic report, 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 year. Under that law they have elected to prepare the financial statements in accordance with UK accounting standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 101 *Reduced Disclosure Framework*.

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 of 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 judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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 responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARDPPOINT LIMITED

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### Opinion

We have audited the financial statements of Cardpoint Limited for the year ended 31 December 2017 which comprise the Profit and loss account and other comprehensive income, the Balance sheet, the Statement of changes in equity and related notes, including the accounting policies in note 2.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2017 and of its profit for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 101 Reduced Disclosure Framework; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the company in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

### Going concern

We are required to report to you if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least twelve months from the date of approval of the financial statements. We have nothing to report in these respects.

### Directors' report

The directors are responsible for the directors' report. Our opinion on the financial statements does not cover that report and we do not express an audit opinion thereon.

Our responsibility is to read the directors' report and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the directors' report;
- in our opinion the information given in that report for the financial year is consistent with the financial statements; and
- in our opinion that report has been prepared in accordance with the Companies Act 2006.

### Matters on which we are required to report by exception

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report.

We have nothing to report in these respects.

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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARDPPOINT LIMITED (CONTINUED)

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### **Directors' responsibilities**

As explained more fully in their statement set out on page 3, the directors are responsible for: the preparation of the financial statements and for being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

### **The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Kelly Dunn (Senior Statutory Auditor)**  
**for and on behalf of KPMG LLP, Statutory Auditor**  
*Chartered Accountants*  
Botanic House  
100 Hills Road  
Cambridge  
CB2 1AR  
Date 18 October 2018



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**CARDPOINT LIMITED**

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**PROFIT AND LOSS ACCOUNT AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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	Note	2017 £000	2016 £000
Interest receivable and similar income	5	145	1,195
<b>Profit before taxation</b>		<b>145</b>	<b>1,195</b>
Tax on profit	6	-	-
<b>Profit for the financial year</b>		<b>145</b>	<b>1,195</b>
<b>Total comprehensive income for the year</b>		<b>145</b>	<b>1,195</b>

There were no recognised gains and losses for 2017 or 2016 other than those included in the profit and loss account and other comprehensive income.

The notes on pages 9 to 17 form part of these financial statements.

**CARDPOINT LIMITED**

**BALANCE SHEET  
AS AT 31 DECEMBER 2017**

	Note	2017 £000	2016 £000
<b>Fixed assets</b>			
Investments	8	<u>147,677</u>	<u>91,362</u>
<b>Current Assets</b>			
Debtors: amounts falling due after more than one year	9	-	56,175
Debtors: amounts falling due within one year	9	<u>145</u>	<u>140</u>
		<u>145</u>	<u>56,315</u>
<b>Net Current Assets</b>		<b>145</b>	<b>56,315</b>
<b>Total assets less current liabilities</b>		<b>147,822</b>	<b>147,677</b>
<b>Net assets</b>		<b><u>147,822</u></b>	<b><u>147,677</u></b>
<b>Capital and Reserves</b>			
Called up share capital	11	5,804	5,804
Profit and loss account		<u>142,018</u>	<u>141,873</u>
		<b><u>147,822</u></b>	<b><u>147,677</u></b>

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 17<sup>th</sup> October 2018

  
J. Hile  
Director

The notes on pages 9 to 17 form part of these financial statements.

Company number: 04098226

**CARDPOINT LIMITED**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Share capital £000	Share premium £000	Retained earnings £000	Total equity £000
<b>At 1 January 2016</b>	5,804	176,726	(25,848)	156,682
<b>Comprehensive income for the year</b>				
Profit for the year	-	-	1,195	1,195
Capital reduction		(176,726)	176,726	-
Dividends	-	-	(10,200)	(10,200)
<b>At 31 December 2016 and 1 January 2017</b>	<u>5,804</u>	<u>-</u>	<u>141,873</u>	<u>147,677</u>
<b>Comprehensive income for the year</b>				
Profit for the year	-	-	145	145
<b>At 31 December 2017</b>	<u><b>5,804</b></u>	<u><b>-</b></u>	<u><b>142,018</b></u>	<u><b>147,822</b></u>

The notes on pages 9 to 17 form part of these financial statements.

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## CARDPOINT LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

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#### 1. GENERAL INFORMATION

Cardpoint Limited (the "Company") is a company incorporated and domiciled in the UK. The address of its registered office is Building 4, 1st Floor, Trident Place, Mosquito Way, Hatfield, AL10 9UL.

#### 2. ACCOUNTING POLICIES

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 101 'Reduced Disclosure Framework' and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 101 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

##### 2.2 Financial reporting standard 101 - reduced disclosure exemptions

The company has taken advantage of the following disclosure exemptions under FRS 101:

- the requirements of IFRS 7 Financial Instruments: Disclosures
- the requirements of paragraphs 91-99 of IFRS 13 Fair Value Measurement
- the requirement in paragraph 38 of IAS 1 'Presentation of Financial Statements' to present comparative information in respect of:
  - paragraph 79(a)(iv) of IAS 1;
  - paragraph 73(e) of IAS 16 Property, Plant and Equipment;
  - paragraph 118(e) of IAS 38 Intangible Assets;
  - paragraphs 76 and 79(d) of IAS 40 Investment Property; and
  - paragraph 50 of IAS 41 Agriculture
- the requirements of paragraphs 10(d), 10(f), 16, 38A, 38B, 38C, 38D, 40A, 40B, 40C, 40D, 111 and 134-136 of IAS 1 Presentation of Financial Statements
- the requirements of IAS 7 Statement of Cash Flows
- the requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- the requirements of paragraph 17 and 18A of IAS 24 Related Party Disclosures
- the requirements in IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member
- the requirements of paragraphs 134(d)-134(f) and 135(c)-135(e) of IAS 36 Impairment of Assets.

##### 2.3 Going concern

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and consequently, these financial statements have been prepared on the going concern basis.

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**CARDPOINT LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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**2. ACCOUNTING POLICIES (CONTINUED)****2.4 Investments**

Investments are stated at cost less provision for any diminution in value.

**2.5 Financial Instruments**

The Company recognises financial instruments when it becomes a party to the contractual arrangements of the instrument. Financial instruments are de-recognised when they are discharged or when the contractual terms expire. The Company's accounting policies in respect of financial instruments transactions are explained below:

**Financial assets**

The Company classifies all of its financial assets as loans and receivables.

**Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers (e.g. trade receivables), but also incorporate other types of contractual monetary asset. They are initially recognised at fair value plus transaction costs that are directly attributable to their acquisition or issue, and are subsequently carried at amortised cost using the effective interest rate method, less provision for impairment.

Impairment provisions are recognised when there is objective evidence (such as significant financial difficulties on the part of the counterparty or default or significant delay in payment) that the Company will be unable to collect all of the amounts due under the terms receivable, the amount of such a provision being the difference between the net carrying amount and the present value of the future expected cash flows associated with the impaired receivable. For trade receivables, which are reported net, such provisions are recorded in a separate allowance account with the loss being recognised within administrative expenses in the Profit and loss account. On confirmation that the trade receivable will not be collected, the gross carrying value of the asset is written off against the associated provision.

**Financial liabilities**

The Company classifies all of its financial liabilities as liabilities at amortised cost.

**At amortised cost**

Financial liabilities at amortised cost including bank borrowings are initially recognised at fair value net of any transaction costs directly attributable to the issue of the instrument. Such interest bearing liabilities are subsequently measured at amortised cost using the effective interest rate method, which ensures that any interest expense over the period to repayment is at a constant rate on the balance of the liability carried into the Balance Sheet.

**2.6 Dividends**

Dividends unpaid at the balance sheet date are only recognised as a liability at that date to the extent that they are appropriately authorised and are no longer at the discretion of the Company. Unpaid dividends that do not meet these criteria are disclosed in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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**2. ACCOUNTING POLICIES (CONTINUED)**

**2.7 Foreign currency translation**

**Functional and presentation currency**

The Company's functional and presentational currency is GBP.

**Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of Comprehensive Income except when deferred in other comprehensive income as qualifying cash flow hedges.

**2.8 Interest income**

Interest income is recognised in the Statement of Comprehensive Income.

**2.9 Taxation**

Tax is recognised in the Statement of Comprehensive Income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

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**CARDPOINT LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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**3. JUDGMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION  
UNCERTAINTY**

In the application of the company's accounting policies, which are described in note 2, the Directors are required to make judgements, estimates and assumptions about the carrying amounts 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 if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

**4. OPERATING PROFIT**

During 2016 the new method of directors' remuneration allocation was used by the management of the Cardtronics group. This is based on an estimate of the time spent by each director on each of the companies within the group. The remuneration of the directors of the company is disclosed in the financial statements of other companies of the Cardtronics group, where the directors spent a significant portion of their time. In any case, the allocation to the company would be nil.

Remuneration of £3,500 in respect of the company's auditor was settled by the fellow group undertaking (2016: £3,500).

**5. INTEREST RECEIVABLE**

	2017 £000	2016 £000
Interest receivable from group undertakings	145	1,195
	<u>145</u>	<u>1,195</u>

# CARDPOINT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

### 6. TAXATION

	2017 £000	2016 £000
Current tax	-	-

#### FACTORS AFFECTING TAX CHARGE FOR THE YEAR

The total charge tax assessed for the year is lower than (2016 – *lower than*) the standard rate of corporation tax in the UK of 19.25% (2016 - 20%). The differences are explained below:

	2017 £000	2016 £000
Profit before tax	145	1,195
Profit multiplied by standard rate of corporation tax in the UK of 19.25% (2016 - 20%)	28	239
<b>EFFECTS OF:</b>		
Group relief	(28)	(239)
<b>TOTAL TAX CHARGE FOR THE YEAR</b>	-	-

#### FACTORS THAT MAY AFFECT FUTURE TAX CHARGES

A reduction in the UK corporation tax rate from 21% to 20% (effective from 1 April 2015) was substantively enacted on 2 July 2013. Further reductions to 19% (effective from 1 April 2017) and to 18% (effective 1 April 2020) were substantively enacted on 26 October 2015, and an additional reduction to 17% (effective 1 April 2020) was substantively enacted on 6 September 2016. This will reduce the company's future current tax charge accordingly.



# CARDPOINT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

### 7. DIVIDENDS

	2017 £000	2016 £000
Dividends	-	10,200

### 8. FIXED ASSET INVESTMENTS

	Investments in subsidiary companies £000
<b>COST</b>	
At 1 January 2017	170,145
Additional Investment in Subsidiary (note 9)	56,315
At 31 December 2017	226,460
<b>IMPAIRMENT</b>	
At 1 January 2017	78,783
At 31 December 2017	78,783
<b>NET BOOK VALUE</b>	
At 31 December 2017	147,677
At 31 December 2016	91,362

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**CARDPOINT LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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**8. FIXED ASSET INVESTMENTS (continued)****DIRECT SUBSIDIARY UNDERTAKINGS**

The following were subsidiary undertakings of the Company:

<b>Name</b>	<b>Class of shares</b>	<b>Holding</b>	<b>Principal activity</b>	<b>Registered office address</b>
Cardtronics UK Limited	Ordinary	100%	ATM operations	Building 4, First Floor Trident House, Mosquito Way, Hatfield, Hertfordshire, AL10 9UL
Omnicalash Limited	Ordinary	100%	Dormant	Cardtronics UK Limited, Building 4, 1st Floor Trident Place, Mosquito Way, Hatfield, Hertfordshire, AL10 9UL

**INDIRECT SUBSIDIARY UNDERTAKINGS**

The following were indirect subsidiary undertakings of the Company:

<b>Name</b>	<b>Class of shares</b>	<b>Holding</b>	<b>Principal activity</b>	<b>Registered office address</b>
Cardpoint GmbH	Ordinary	100 %	ATMs operations	Brotstraße 24, 54290 Trier, Germany
New Wave ATM Installations Limited	Ordinary	100 %	Installation of ATMs	Building 4, 1st Floor Trident Place, Mosquito Way, Hatfield, Hertfordshire, AL10 9UL, UK
DC Payments UK Ltd	Ordinary	100 %	ATMs operations	Building 4, 1st Floor Trident Place, Mosquito Way, Hatfield, Hertfordshire, AL10 9UL, UK
DC Payments Prepaid Ltd	Ordinary	100 %	ATMs operations	Building 4, 1st Floor Trident Place, Mosquito Way, Hatfield, Hertfordshire, AL10 9UL, UK

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**CARDPOINT LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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**9. DEBTORS**

	<b>2017</b>	<b>2016</b>
	<b>£000</b>	<b>£000</b>
<b>DUE AFTER MORE THAN ONE YEAR</b>		
Amounts owed by group undertakings	-	56,175
	<u>-</u>	<u>56,175</u>

Carrying amount of debtors balance approximate to their fair value.

Represents loan notes receivable from Cardtronics UK Limited, which are redeemable on 31 December 2020 or on such earlier dates in accordance with the conditions stipulated in the loan note instrument. The loan notes have been formalised as a 5 year term loan bearing interest at 3% per annum.

In 2017 the loan notes in the amount £56,175 and the short-term portion of the interest receivable £140 have been converted into additional investment in Cardtronics UK Limited in the amount £56,315 (note 8).

	<b>2017</b>	<b>2016</b>
	<b>£000</b>	<b>£000</b>
<b>DUE WITHIN ONE YEAR</b>		
Prepayments and accrued income	145	140
	<u>145</u>	<u>140</u>

**10. FINANCIAL INSTRUMENTS**

	<b>2017</b>	<b>2016</b>
	<b>£000</b>	<b>£000</b>
<b>FINANCIAL ASSETS</b>		
Financial assets that are debt instruments measured at amortised cost	-	56,315
	<u>-</u>	<u>56,315</u>

Financial assets that are debt instruments measured at amortised cost comprise of loan notes and accrued income.

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**CARDPOINT LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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**11. SHARE CAPITAL**

	2017 £000	2016 £000
<b>Shares classified as equity</b>		
<b>Authorised</b>		
240,000,000- Ordinary shares of £0.05 each	<u>12,000</u>	<u>12,000</u>
<b>Allotted, called up and fully paid</b>		
116,071,836- Ordinary shares of £0.05 each	<u>5,804</u>	<u>5,804</u>

**12. CONTROLLING PARTY**

The company's immediate parent undertaking is Cardtronics Holding LLC, a company incorporated in the USA, having registered office at 2711 Centerville Road, Suite 400, Wilmington, De19808, USA.

The company's ultimate parent undertaking and controlling party is Cardtronics Plc, a company incorporated in the UK, having registered office at Building 4, 1st Floor Trident Place, Mosquito Way, Hatfield, Hertfordshire, AL10 9UL. Cardtronics Plc is the parent undertaking of the largest and smallest group to consolidate these financial statements. Copies of Cardtronics Plc consolidated financial statements may be obtained from [www.sec.gov/edgar.shtml](http://www.sec.gov/edgar.shtml).