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**PERSPECTIVE PUBLISHING HOLDINGS LIMITED**

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**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE PERIOD ENDED 31 DECEMBER 2019**

**PERSPECTIVE PUBLISHING HOLDINGS LIMITED**  
**REGISTERED NUMBER: 11894326**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2019**

	Note	2019 £
<b>Fixed assets</b>		
Investments	4	90
		<u>90</u>
<b>Current assets</b>		
Debtors: amounts falling due within one year	5	33,000
Cash at bank and in hand		309,778
		<u>342,778</u>
Creditors: amounts falling due within one year	6	(33,000)
		<u>309,778</u>
<b>Net current assets</b>		<u>309,778</u>
<b>Total assets less current liabilities</b>		<u>309,868</u>
<b>Net assets</b>		<u><u>309,868</u></u>
<b>Capital and reserves</b>		
Called up share capital	7	90
Profit and loss account		309,778
		<u><u>309,868</u></u>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the Period in question in accordance with section 476 of the Companies Act 2006.

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 financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

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**PERSPECTIVE PUBLISHING HOLDINGS LIMITED**  
**REGISTERED NUMBER: 11894326**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2019**

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The financial statements were approved and authorised for issue by the board and were signed on its behalf on 14 October 2020.

**J R Woods**

Director

The notes on pages 3 to 4 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2019

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**1. General information**

Perspective Publishing Holdings Limited is a private company limited by shares and incorporated in England and Wales. The address of its registered office is 6th Floor, 3 London Wall Buildings, London, EC2M 5PD.

This is the first year of incorporation of the Company.

**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 Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

**2.3 Debtors**

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

**2.4 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

**2.5 Creditors**

Short term creditors are measured at the transaction price.

**2.6 Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

**3. Employees**

The average monthly number of employees, including directors, during the Period was 2.

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PERSPECTIVE PUBLISHING HOLDINGS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2019

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4. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
Additions	90
At 31 December 2019	<u>90</u>

5. Debtors

	2019 £
Amounts owed by group undertakings	<u>33,000</u>

6. Creditors: Amounts falling due within one year

	2019 £
Other creditors	<u>33,000</u>

7. Share capital

	2019 £
Allotted, called up and fully paid	
90 Ordinary shares of £1.00 each	<u>90</u>

On the incorporation of the Company, there has been a share for share exchange with the previous shareholders of the subsidiary undertaking.

8. Related party transactions

Included within creditors are amounts due to directors of £33,000.

Included within debtors are amounts due by subsidiary undertakings of £33,000.



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.