
PERSPECTIVE PUBLISHING HOLDINGS LIMITED

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

PERSPECTIVE PUBLISHING HOLDINGS LIMITED
REGISTERED NUMBER: 11894326

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Investments	4	190	90
Current assets			
Debtors: amounts falling due within one year	5	2,264,562	32,226
Cash at bank and in hand		202,416	614,074
		<u>2,466,978</u>	<u>646,300</u>
Creditors: amounts falling due within one year	6	(33,538)	(33,042)
Net current assets		2,433,440	613,258
Net assets		<u><u>2,433,630</u></u>	<u><u>613,348</u></u>
Capital and reserves			
Called up share capital	7	90	90
Profit and loss account		2,433,540	613,258
		<u><u>2,433,630</u></u>	<u><u>613,348</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 year 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.

PERSPECTIVE PUBLISHING HOLDINGS LIMITED
REGISTERED NUMBER: 11894326

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2022

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.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 15 September 2023.

J R Woods

Director

The notes on pages 3 to 5 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 Second Floor, 5 Maidstone Buildings Mews, London, SE1 1GN.

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 Interest income

Interest income is recognised in the Statement of comprehensive income using the effective interest method.

2.3 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.

2.4 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.5 Debtors

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

2.6 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.

2.7 Creditors

Short term creditors are measured at the transaction price.

2.8 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.

PERSPECTIVE PUBLISHING HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3. Employees

The average monthly number of employees, including directors, during the year was 2 (2021 - 2).

4. Fixed asset investments

	Investments in subsidiary companies £
Cost	
At 1 January 2022	90
Additions	100
	<hr/>
At 31 December 2022	<u>190</u>

5. Debtors

	2022 £	2021 £
Amounts owed by group undertakings	<u>2,264,562</u>	<u>32,226</u>

6. Creditors: Amounts falling due within one year

	2022 £	2021 £
Corporation tax	538	42
Other creditors	33,000	33,000
	<hr/>	<hr/>
	<u>33,538</u>	<u>33,042</u>

PERSPECTIVE PUBLISHING HOLDINGS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

7. Share capital

	2022 £	2021 £
Allotted, called up and fully paid		
90 (2021 - 90) Ordinary shares of £1.00 each	<u>90</u>	<u>90</u>

8. Related party transactions

Included within creditors are amounts due to directors of £33,000 (2021 - £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.