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**PERSPECTIVE PUBLISHING HOLDINGS LIMITED**

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**UNAUDITED**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 DECEMBER 2020**

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**PERSPECTIVE PUBLISHING HOLDINGS LIMITED**

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**COMPANY INFORMATION**

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<b>Directors</b>	M Darvill Evans J R Woods
<b>Company secretary</b>	M Darvill Evans
<b>Registered number</b>	11894326
<b>Registered office</b>	6th Floor 3 London Wall Buildings London EC2M 5PD
<b>Accountants</b>	Barnes Roffe LLP Chartered Accountants Leytonstone House Leytonstone London E11 1GA

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**PERSPECTIVE PUBLISHING HOLDINGS LIMITED**

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**PERSPECTIVE PUBLISHING HOLDINGS LIMITED**

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**DIRECTORS' REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

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The directors present their report and the financial statements for the Period ended 31 December 2020.

**Directors**

The directors who served during the Period were:

M Darvill Evans  
J R Woods

**Small companies note**

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 10 September 2021 and signed on its behalf.

**M Darvill Evans**  
Director

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED  
STATUTORY FINANCIAL STATEMENTS OF PERSPECTIVE PUBLISHING HOLDINGS LIMITED  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Perspective Publishing Holdings Limited for the Period ended 31 December 2020 which comprise the Statement of comprehensive income, the Balance sheet, the Statement of changes in equity and the related notes from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made solely to the Board of directors of Perspective Publishing Holdings Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Perspective Publishing Holdings Limited and state those matters that we have agreed to state to the Board of directors of Perspective Publishing Holdings Limited, as a body, in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Perspective Publishing Holdings Limited and its Board of directors, as a body, for our work or for this report.

It is your duty to ensure that Perspective Publishing Holdings Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Perspective Publishing Holdings Limited. You consider that Perspective Publishing Holdings Limited is exempt from the statutory audit requirement for the Period.

We have not been instructed to carry out an audit or review of the financial statements of Perspective Publishing Holdings Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**Barnes Roffe LLP**  
Chartered Accountants  
Leytonstone House  
Leytonstone  
London  
E11 1GA  
15 September 2021

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PERSPECTIVE PUBLISHING HOLDINGS LIMITED

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STATEMENT OF COMPREHENSIVE INCOME  
FOR THE PERIOD ENDED 31 DECEMBER 2020

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	31 December 2020 £	Period ended 31 December 2019 £
Administrative expenses	(438)	(222)
<b>Operating loss</b>	<b>(438)</b>	<b>(222)</b>
Income from fixed assets investments	522,000	580,000
Interest receivable and similar income	4,512	-
<b>Profit before tax</b>	<b>526,074</b>	<b>579,778</b>
Tax on profit	(774)	-
<b>Profit for the financial Period</b>	<b>525,300</b>	<b>579,778</b>

There were no recognised gains and losses for 2020 other than those included in the statement of comprehensive income.

The notes on pages 7 to 9 form part of these financial statements.

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

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Investments	4	90	90
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	33,000	33,000
Cash at bank and in hand		313,852	309,778
		<u>346,852</u>	<u>342,778</u>
Creditors: amounts falling due within one year	6	(33,774)	(33,000)
<b>Net current assets</b>		<u>313,078</u>	<u>309,778</u>
<b>Total assets less current liabilities</b>		<u>313,168</u>	<u>309,868</u>
<b>Net assets</b>		<u><u>313,168</u></u>	<u><u>309,868</u></u>
<b>Capital and reserves</b>			
Called up share capital	7	90	90
Profit and loss account		313,078	309,778
		<u>313,168</u>	<u>309,868</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.

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

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2020**

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The financial statements were approved and authorised for issue by the board and were signed on its behalf on 10 September 2021.

**J R Woods**

Director

The notes on pages 7 to 9 form part of these financial statements.



PERSPECTIVE PUBLISHING HOLDINGS LIMITED

STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020

	Called up share capital £	Profit and loss account £	Total equity £
<b>At 20 March 2019</b>	-	-	-
<b>Comprehensive income for the period</b>			
Profit for the period	-	579,778	579,778
<b>Total comprehensive income for the period</b>	-	579,778	579,778
Dividends: Equity capital	-	(270,000)	(270,000)
Shares issued during the period	90	-	90
<b>At 1 January 2020</b>	90	309,778	309,868
<b>Comprehensive income for the Period</b>			
Profit for the Period	-	525,300	525,300
<b>Total comprehensive income for the Period</b>	-	525,300	525,300
Dividends: Equity capital	-	(522,000)	(522,000)
<b>At 31 December 2020</b>	90	313,078	313,168

The notes on pages 7 to 9 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2020

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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.

**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 profit or loss using the effective interest method.

**2.3 Taxation**

Tax is recognised in profit or loss 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.

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PERSPECTIVE PUBLISHING HOLDINGS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2020

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3. Employees

The average monthly number of employees, including directors, during the Period was 2 (2019 - 2).

4. Fixed asset investments

	Investments in subsidiary companies £
<b>Cost</b>	
At 1 January 2020	90
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At 31 December 2020	90
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5. Debtors

	2020 £	2019 £
Amounts owed by group undertakings	33,000	33,000
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6. Creditors: Amounts falling due within one year

	2020 £	2019 £
Corporation tax	774	-
Other creditors	33,000	33,000
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PERSPECTIVE PUBLISHING HOLDINGS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2020

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7. Share capital

	2020 £	2019 £
<b>Allotted, called up and fully paid</b>		
90 (2019 - 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 (2019 - £33,000).

Included within debtors are amounts due by subsidiary undertakings of £33,000 (2019 - £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.