

POINTEXPORT LIMITED

**Company Registration Number:
04411322 (England and Wales)**

Unaudited abridged accounts for the year ended 30 September 2018

Period of accounts

Start date: 01 October 2017

End date: 30 September 2018

POINTEXPORTE LIMITED

Contents of the Financial Statements for the Period Ended 30 September 2018

Balance sheet

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Balance sheet

As at 30 September 2018

	<i>Notes</i>	<i>2018</i>	<i>2017</i>
		£	£
Fixed assets			
Tangible assets:	3	692,727	692,727
Investments:	4	490,984	408,288
Total fixed assets:		1,183,711	1,101,015
Current assets			
Debtors:	5	192,613	60,014
Cash at bank and in hand:		27,248	19,987
Total current assets:		219,861	80,001
Creditors: amounts falling due within one year:	6	(654,127)	(555,235)
Net current assets (liabilities):		(434,266)	(475,234)
Total assets less current liabilities:		749,445	625,781
Provision for liabilities:		(19,614)	
Total net assets (liabilities):		729,831	625,781
Capital and reserves			
Called up share capital:		3	3
Revaluation reserve:	7	95,760	67,353
Profit and loss account:		634,068	558,425
Shareholders funds:		729,831	625,781

The notes form part of these financial statements

POINTEXPORTE LIMITED

Balance sheet statements

For the year ending 30 September 2018 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 22 February 2019
and signed on behalf of the board by:**

Name: A J SPERRIN
Status: Director

The notes form part of these financial statements

POINTEXPORT LIMITED

Notes to the Financial Statements

for the Period Ended 30 September 2018

1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Tangible fixed assets and depreciation policy

No depreciation is provided in respect of freehold investment properties and they are revalued annually. The surplus or deficit on revaluation is transferred to the revaluation reserve unless a deficit below original cost, or its reversal, on an individual investment is expected to be permanent, in which case it is recognised in the profit and loss account for the year; and No depreciation is provided in respect of leasehold investment properties where the lease has over 20 years to run

Other accounting policies

Going Concern No material uncertainties that may cast significant doubt about the ability of the company to continue as a going concern have been identified by the directors. Basis of Preparation These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value. The functional currency of the company is considered to be pounds sterling (£) because that is the currency of the primary economic environment in which the company operates. The financial statements are presented in pounds sterling (£). Taxation Corporation tax is payable on taxable profits at the current rate of tax. The current corporation tax charge is calculated on the basis of tax rates and laws that have been enacted or substantially enacted by the reporting date in the countries where the company operates and generates taxable income. Deferred tax is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences. Fixed Asset Investments Fixed asset investments comprise listed securities and are initially stated at cost and subsequently included in the balance sheet at market value.

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Notes to the Financial Statements for the Period Ended 30 September 2018

2. Employees

	<i>2018</i>	<i>2017</i>
Average number of employees during the period	0	0

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Notes to the Financial Statements for the Period Ended 30 September 2018

3. Tangible Assets

	Total
Cost	£
At 01 October 2017	694,884
At 30 September 2018	<u>694,884</u>
Depreciation	
At 01 October 2017	2,157
At 30 September 2018	<u>2,157</u>
Net book value	
At 30 September 2018	<u>692,727</u>
At 30 September 2017	<u>692,727</u>

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Notes to the Financial Statements for the Period Ended 30 September 2018

4. Fixed investments

At 1/10/17 408288 Additions 34675 Revaluation 48021 At 30/9/18 490984

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Notes to the Financial Statements for the Period Ended 30 September 2018

5. Debtors

	<i>2018</i>	<i>2017</i>
	£	£
Debtors due after more than one year:	0	0

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Notes to the Financial Statements

for the Period Ended 30 September 2018

6. Creditors: amounts falling due within one year note

2018	2017	Trade creditors - 180	Corporation tax 17743	3236	Director's loan account 4612	46305	Other loans 6198	124922	48	Accruals
11960	13266	654127	555235							

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Notes to the Financial Statements for the Period Ended 30 September 2018

7. Revaluation reserve

	2018
	£
Balance at 01 October 2017	67,353
Surplus or deficit after revaluation	28,407
Balance at 30 September 2018	<u>95,760</u>

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Notes to the Financial Statements for the Period Ended 30 September 2018

8. Related party transactions

Name of the related party:	D C FARLEY	
Relationship:	DIRECTOR	
Description of the Transaction:	Director's loan account	
		£
Balance at 01 October 2017		46,305
Balance at 30 September 2018		4,612

Name of the related party:	D C and I N FARLEY	
Relationship:	DIRECTORS	
Description of the Transaction:	Additions to listed investments were acquired on arms length terms	
		£
Balance at 01 October 2017		0
Balance at 30 September 2018		0

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Notes to the Financial Statements

for the Period Ended 30 September 2018

9. Post balance sheet events

There have been no significant events between the year end and the date of approval of these financial statements which would require a change to, or disclosure in, the financial statements.

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.