

COMPANY REGISTRATION NUMBER 05984612

PIVOTAL POST LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
31 DECEMBER 2012

MALDE & CO
Chartered Certified Accountants
99 Kenton Road
Kenton Harrow
Middlesex
HA3 0AN



PIVOTAL POST LIMITED
ABBREVIATED BALANCE SHEET
31 DECEMBER 2012

	Note	2012	2011
		£	£
FIXED ASSETS	2		
Tangible assets		<u>29,021</u>	<u>64,655</u>
CURRENT ASSETS			
Debtors		24,761	132,899
Cash at bank and in hand		<u>19,104</u>	<u>32,058</u>
		43,865	164,957
CREDITORS: Amounts falling due within one year		<u>49,989</u>	<u>218,131</u>
NET CURRENT LIABILITIES		<u>(6,124)</u>	<u>(53,174)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>22,897</u>	<u>11,481</u>
PROVISIONS FOR LIABILITIES		<u>8,493</u>	<u>-</u>
		<u>14,404</u>	<u>11,481</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	<u>1</u>	<u>1</u>
Profit and loss account		<u>14,403</u>	<u>11,480</u>
SHAREHOLDER'S FUNDS		<u>14,404</u>	<u>11,481</u>

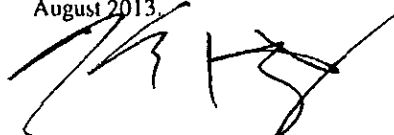
For the year ended 31 December 2012 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Director's responsibilities

- The member has not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, and
- The director acknowledges his responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

These abbreviated accounts were approved and signed by the director and authorised for issue on 30 August 2013.



K Hyman

Company Registration Number 05984612

The notes on pages 2 to 4 form part of these abbreviated accounts

PIVOTAL POST LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2012

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Equipment - 33% per annum on a straight-line basis

Finance lease agreements

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

PIVOTAL POST LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2012

1. ACCOUNTING POLICIES *(continued)*

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 January 2012 and 31 December 2012	<u>580,728</u>
DEPRECIATION	
At 1 January 2012	516,073
Charge for year	35,634
At 31 December 2012	<u>551,707</u>
NET BOOK VALUE	
At 31 December 2012	<u>29,021</u>
At 31 December 2011	<u>64,655</u>

PIVOTAL POST LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2012

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2012		2011	
	No	£	No	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

4. ULTIMATE PARENT COMPANY

The company is a wholly owned subsidiary of Rainbow Digital Services LLC, a company incorporated in the United States of America

PIVOTAL POST LIMITED

REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF PIVOTAL POST LIMITED

YEAR ENDED 31 DECEMBER 2012


In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Pivotal Post Limited for the year ended 31 December 2012 from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html

This report is made solely to the director of Pivotal Post Limited in accordance with the terms of our engagement letter dated 10 May 2011. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Pivotal Post Limited and state those matters that we have agreed to state to him in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pivotal Post Limited and its director for our work or for this report.

It is your duty to ensure that Pivotal Post Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of Pivotal Post Limited. You consider that Pivotal Post Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of Pivotal Post 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 abbreviated accounts.



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30 August 2013