

Registered number: 08504599

OFFERPOP UK LIMITED
ABBREVIATED ACCOUNTS
31 DECEMBER 2013

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OFFERPOP UK LIMITED

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OFFERPOP UK LIMITED

The following reproduces the text of the chartered accountant's report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

CHARTERED ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF OFFERPOP UK LIMITED FOR THE PERIOD ENDED 31 DECEMBER 2013

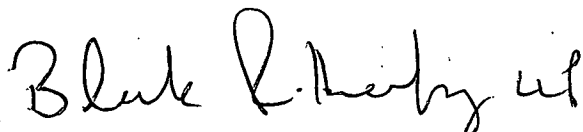
In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the financial statements of Offerpop UK Limited for the period ended 31 December 2013 which comprise the profit and loss account, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given to me.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), I am subject to its ethical and other professional requirements which are detailed at icaew.com/regulations.

This report is made solely to the board of directors of Offerpop UK Limited, as a body, in accordance with the terms of my engagement letter. My work has been undertaken solely to prepare for your approval the financial statements of Offerpop UK Limited and state those matters that I have agreed to state to them in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Offerpop UK Limited and its board of directors, as a body, for my work or for this report.

It is your duty to ensure that Offerpop UK Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the company's assets, liabilities, financial position and profit. You consider that Offerpop UK Limited is exempt from the statutory audit requirement for the period.

I have not been instructed to carry out an audit or review of the financial statements of Offerpop UK Limited. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory financial statements.



Blick Rothenberg LLP

Chartered Accountants

16 Great Queen Street
Covent Garden
London
WC2B 5AH

30 September 2014

OFFERPOP UK LIMITED

REGISTERED NUMBER: 08504599

**ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2013**

	Note	£	2013 £
Fixed assets			
Tangible assets	2		1,373
Current assets			
Debtors		49,697	
Creditors: amounts falling due within one year		(40,912)	
Net current assets			8,785
Net assets			10,158
Capital and reserves			
Called up share capital	3		1,000
Profit and loss account			9,158
Shareholder's funds			10,158

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2013 and of its profit for the period in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by:


W Lansford
Director

Date: September 29, 2014

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

OFFERPOP UK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 31 DECEMBER 2013

1. Accounting Policies

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Going concern

After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence and meet its liabilities as they fall due for the foreseeable future, being a period of at least twelve months from the date these financial statements were approved. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of services supplied during the period, exclusive of Value Added Tax. The sole customer of the company is the parent undertaking.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer equipment	20% straight line
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1.5 Operating leases

Rentals under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

1.6 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

1.7 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation except that a deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated using the tax rates enacted or substantively enacted by the balance sheet date and which are expected to apply in the periods in which the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

OFFERPOP UK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 31 DECEMBER 2013

2. Tangible fixed assets

	£
Cost	
Additions	1,719
At 31 December 2013	<u>1,719</u>
Depreciation	
Charge for the period	346
At 31 December 2013	<u>346</u>
Net book value	
At 31 December 2013	<u><u>1,373</u></u>

3. Share capital

	2013 £
Allotted, called up and fully paid	
1,000 Ordinary shares of £1 each	<u>1,000</u>

On the date of incorporation the company issued 1,000 ordinary share of £1 at par in order to establish the capital structure of the company.

4. Ultimate parent undertaking

The immediate and ultimate parent undertaking is Offerpop Corporation, a company incorporated in the United States of America. Group financial statements are not publicly available.

The ultimate controlling party is Offerpop Corporation.