REGISTERED NUMBER: 10670173 (England and Wales)

FINANCIAL STATEMENTS

FOR THE PERIOD 16 MARCH 2017 TO 30 NOVEMBER 2017

FOR

POINTVOUCHER HOLDING LTD

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 16 MARCH 2017 TO 30 NOVEMBER 2017

POINTVOUCHER HOLDING LTD

COMPANY INFORMATION
FOR THE PERIOD 16 MARCH 2017 TO 30 NOVEMBER 2017

DIRECTORS:	Mr F V Andersen Mr T P J Gadegaard Mr N Elmqvist Ms C Velin
REGISTERED OFFICE:	Janelle House Hartham Lane Hertford Hertfordshire SG14 1QN
REGISTERED NUMBER:	10670173 (England and Wales)
ACCOUNTANTS:	Gary J Cansick & Co Chartered Acountants Janelle House 6 Hartham Lane Hertford Hertfordshire SG14 1QN

POINTVOUCHER HOLDING LTD (REGISTERED NUMBER: 10670173)

BALANCE SHEET
30 NOVEMBER 2017

	Notes	£	£
FIXED ASSETS			
Investments	3		1,500
CURRENT ASSETS			
Debtors	4	892,805	
Cash at bank		195	
		893,000	
CREDITORS			
Amounts falling due within one year	5	1,000	
NET CURRENT ASSETS			892,000
TOTAL ASSETS LESS CURRENT LIABILITIES			893,500
CAPITAL AND RESERVES			
Called up share capital			543
Share premium			892,957
SHAREHOLDERS' FUNDS			893,500

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 November 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 November 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and

(b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 24 September 2018 and were signed on its behalf by:

Mr T P J Gadegaard - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 16 MARCH 2017 TO 30 NOVEMBER 2017

1. STATUTORY INFORMATION

Pointvoucher Holding Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of consolidated financial statements
The financial statements contain information about Pointvoucher Holding Ltd as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Related party exemption
The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or
substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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 transaction. Exchange
differences are taken into account in arriving at the operating result.

3. FIXED ASSET INVESTMENTS

	Other investments £
COST	
Additions	1,500
At 30 November 2017	1,500
NET BOOK VALUE	
At 30 November 2017	1,500

continued...

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Amounts owed by group undertakings	892,651
Other debtors	154
	892,805

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other creditors	1,000