

**PINPOINT SALES SERVICES (UK) LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE PERIOD FROM 1 APRIL 2022 TO 31 DECEMBER 2022**

**PINPOINT SALES SERVICES (UK) LIMITED**  
**UNAUDITED ACCOUNTS**  
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**PINPOINT SALES SERVICES (UK) LIMITED**  
**COMPANY INFORMATION**  
**FOR THE PERIOD FROM 1 APRIL 2022 TO 31 DECEMBER 2022**

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<b>Director</b>	Thomas Christopher Hacquoil
<b>Company Number</b>	13254503 (England and Wales)
<b>Registered Office</b>	85 GREAT PORTLAND STREET LONDON W1W 7LT ENGLAND
<b>Accountants</b>	OnTheGo Accountants 330 Holborn Gate High Holborn London WC1V 7QH

**PINPOINT SALES SERVICES (UK) LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2022**

	Notes	31/12/2022 £	31/03/2022 £
<b>Fixed assets</b>			
Tangible assets	4	2,650	-
<b>Current assets</b>			
Debtors	5	75,650	59,756
Cash at bank and in hand		5,051	3,409
		<u>80,701</u>	<u>63,165</u>
<b>Creditors: amounts falling due within one year</b>	6	(33,644)	(24,051)
<b>Net current assets</b>		<u>47,057</u>	<u>39,114</u>
<b>Total assets less current liabilities</b>		49,707	39,114
<b>Creditors: amounts falling due after more than one year</b>	7	100	(17,682)
<b>Net assets</b>		<u>49,807</u>	<u>21,432</u>
<b>Capital and reserves</b>			
Called up share capital	8	100	100
Profit and loss account		49,707	21,332
<b>Shareholders' funds</b>		<u>49,807</u>	<u>21,432</u>

For the period ending 31 December 2022 the company was entitled to exemption from audit 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered 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. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 29 September 2023 and were signed on its behalf by

Thomas Christopher Hacquoil  
Director

Company Registration No. 13254503

**PINPOINT SALES SERVICES (UK) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 1 APRIL 2022 TO 31 DECEMBER 2022**

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**1 Statutory information**

Pinpoint Sales Services (UK) Limited is a private company, limited by shares, registered in England and Wales, registration number 13254503. The registered office is 85 GREAT PORTLAND STREET, LONDON, W1W 7LT, ENGLAND.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

These financial statements for the period from 1 April 2022 to 31 December 2022 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 9 March 2021.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

***Pension costs***

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

***Tax***

The tax expense for the period comprises current tax. Tax is recognised in the profit or loss, except that a charge attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

***Share capital***

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

**PINPOINT SALES SERVICES (UK) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 1 APRIL 2022 TO 31 DECEMBER 2022**

<b>4 Tangible fixed assets</b>	<b>Computer equipment</b>	
	<b>£</b>	
	At cost	
<b>Cost or valuation</b>		
At 1 April 2022		-
Additions		2,951
At 31 December 2022		2,951
<b>Depreciation</b>		
Charge for the period		301
At 31 December 2022		301
<b>Net book value</b>		
At 31 December 2022		2,650
<b>5 Debtors</b>	<b>31/12/2022</b>	<b>31/03/2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
VAT	593	186
Trade debtors	75,057	59,570
	75,650	59,756
<b>6 Creditors: amounts falling due within one year</b>	<b>31/12/2022</b>	<b>31/03/2022</b>
	<b>£</b>	<b>£</b>
Taxes and social security	30,883	20,757
Other creditors	2,761	3,294
	33,644	24,051
<b>7 Creditors: amounts falling due after more than one year</b>	<b>31/12/2022</b>	<b>31/03/2022</b>
	<b>£</b>	<b>£</b>
Amounts owed to group undertakings and other participating interests	(100)	17,682
<b>8 Share capital</b>	<b>31/12/2022</b>	<b>31/03/2022</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100

**9 Controlling party**

The company's immediate parent is The Infuse Group, incorporated in Jersey.

Address:  
9 Bond Street  
St Helier  
JE2 3NP  
Jersey

**PINPOINT SALES SERVICES (UK) LIMITED**  
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**10 Average number of employees**

During the period the average number of employees was 8 (31/03/2022: 6).

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.