

The Collegiate Formation Limited

Annual Report and Financial Statements
for the Year Ended 31 August 2022

The Collegiate Formation Limited

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The Collegiate Formation Limited

Strategic Report for the Year Ended 31 August 2022

The directors present their strategic report for the year ended 31 August 2022.

Principal activity

The principal activity of the company is rental operations and is an intermediary holding company for school operations

Fair review of the business

The (loss)/ profit on ordinary activities before taxation was (£14,818) (2021 - £5,227). The balance sheet on page 8 shows that the net assets are comparable to the previous year. The company's directors believe that further key performance indicators for the company are not necessary or appropriate for an understanding of the development, performance or position of the business, and that the ones identified are the key indicators that are used by the board to monitor the company's performance.

Both the level of business for the year and the year end financial position are considered satisfactory.

Going concern

The current economic conditions present increased risks for all businesses. In response to such uncertain conditions, the directors have carefully considered these risks and the extent to which they might affect the preparation of the financial statements on a going concern basis.

The directors of the company have considered in detail the company's forecast performance, including the valuation of its investments. On this basis, the directors have a reasonable expectation that the company will continue in operational existence for the foreseeable future. Accordingly, the directors of the company have adopted the going concern basis in preparing these financial statements.

Principal risks and uncertainties

The company's transactions are all in pound sterling and therefore there is no exposure to a movement in exchange rates.

Approved and authorised by the Board on 30 May 2023 and signed on its behalf by:

.....

A K Martin

Director

The Collegiate Formation Limited

Directors' Report for the Year Ended 31 August 2022

The directors present their report and the financial statements for the year ended 31 August 2022.

Directors of the company

The directors who held office during the year were as follows:

M Adshead

L Mckell

A K Martin

J Hales

K E Howells-Lee

C J Hall

Disclosure of information to the auditors

Each director has taken steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information. The directors confirm that there is no relevant information that they know of and of which they know the auditors are unaware.

Approved and authorised by the Board on 30 May 2023 and signed on its behalf by:

.....

A K Martin

Director

The Collegiate Formation Limited

Statement of Directors' Responsibilities

The directors acknowledge their responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Collegiate Formation Limited

Independent Auditor's Report to the Members of The Collegiate Formation Limited

Opinion

We have audited the financial statements of The Collegiate Formation Limited (the 'company') for the year ended 31 August 2022, which comprise the Profit and Loss Account and Statement of Retained Earnings, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 August 2022 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

The Collegiate Formation Limited

Independent Auditor's Report to the Members of The Collegiate Formation Limited

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Directors' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities [set out on page 3], the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The Collegiate Formation Limited

Independent Auditor's Report to the Members of The Collegiate Formation Limited

In planning and designing our audit tests, we identify and assess the risks of material misstatement within the financial statements, whether due to fraud or error. Our assessment of these risks includes consideration of the nature of the industry and sector, the control environment and the business performance along with the results of our enquiries of management, about their own identification and assessment of the risks of irregularities. We are also required to perform specific procedures to respond to the risk of management override.

Following this assessment we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in evaluating balances due from group undertakings and the misappropriation of transactions through management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, through discussions with directors and other management, and from our commercial knowledge and experience of the sector in which the company operates, to enable us to identify the key laws and regulations applicable to the company. We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, and taxation legislation.

We then performed audit procedures after consideration of the above risks which included the following:

- substantive group balances audit testing;
 - performing a review of inter-company recharges for reasonableness;
 - enquiring of management concerning actual and potential litigation and claims;
 - reviewing correspondence with HMRC and the company's legal advisors;
 - performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
 - reading minutes of meetings of those charged with governance; and;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and
- other adjustments, assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

All engagement team members were informed of the relevant laws and regulations and potential fraud risks at the planning stage and reminded to remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify such items.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

The Collegiate Formation Limited

Independent Auditor's Report to the Members of The Collegiate Formation Limited

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Christopher Padgett FCA (Senior Statutory Auditor)

For and on behalf of Watson Buckle Limited,

Statutory Auditors & Chartered Accountants

Bradford

30 May 2023

The Collegiate Formation Limited

Profit and Loss Account and Statement of Retained Earnings for the Year Ended 31 August 2022

| | Note | 2022 £ | 2021 £ |
|--------------------------------------|----------|------------------|------------------|
| Turnover | | - | - |
| Administrative expenses | | (14,818) | (5,130) |
| Operating loss | | (14,818) | (5,130) |
| Interest payable and similar charges | <u>3</u> | - | (97) |
| | | - | (97) |
| Loss before tax | | (14,818) | (5,227) |
| Taxation | <u>7</u> | 2,010 | 4,900 |
| Loss for the financial year | | (12,808) | (327) |
| Retained earnings brought forward | | 3,931,088 | 3,931,415 |
| Retained earnings carried forward | | <u>3,918,280</u> | <u>3,931,088</u> |

The Collegiate Formation Limited

(Registration number: 02554086)
Balance Sheet as at 31 August 2022

| | Note | 2022 | 2021 |
|---|-----------|-------------------------|-------------------------|
| | | £ | £ |
| Fixed assets | | | |
| Investments | <u>8</u> | 2,326 | 2,326 |
| Current assets | | | |
| Debtors | <u>9</u> | 3,912,654 | 3,922,462 |
| Creditors: Amounts falling due within one year | <u>10</u> | <u>(2,500)</u> | <u>(2,500)</u> |
| Net current assets | | <u>3,910,154</u> | <u>3,919,962</u> |
| Total assets less current liabilities | | 3,912,480 | 3,922,288 |
| Provisions for liabilities | <u>11</u> | <u>13,000</u> | <u>16,000</u> |
| Net assets | | <u><u>3,925,480</u></u> | <u><u>3,938,288</u></u> |
| Capital and reserves | | | |
| Called up share capital | <u>12</u> | 7,200 | 7,200 |
| Profit and loss account | <u>13</u> | <u>3,918,280</u> | <u>3,931,088</u> |
| Total equity | | <u><u>3,925,480</u></u> | <u><u>3,938,288</u></u> |

Approved and authorised by the Board on 30 May 2023 and signed on its behalf by:

.....
C J Hall
Director

The Collegiate Formation Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:

Thorpe Underwood Hall

PO Box 100

Great Ouseburn

York

YO26 9SZ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The company's functional and presentation currency is pound sterling.

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.

Summary of disclosure exemptions

The company has taken advantage of the exemption under Financial Reporting Standard 102 Section 33 Related Party Disclosures from disclosing transactions and balances with fellow group undertakings that are wholly owned.

The company has taken advantage of the exemption to disclose certain aspects of financial instruments, transactions with key management personnel and the exemption to prepare Statement of Cash Flows in accordance with Financial Reporting Standard 102 Section 1.12.

Name of parent of group

These financial statements are consolidated in the financial statements of Care & Recreation Holdings Limited.

The financial statements of Care & Recreation Holdings Limited may be obtained from Companies House, Crown Way, Cardiff, CF14 3UZ.

Group accounts not prepared

The Collegiate Formation Limited is exempt from preparing and delivering group financial statements as it is included in the financial statements of a larger group.

The Collegiate Formation Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

All shared expenses are allocated across related companies via recharges. Recharge split percentages are calculated on an appropriate allocation basis, such as turnover, staff numbers and building usage, according to expense type.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the provision of services in the ordinary course of the company's activities. Turnover is shown net of value added tax.

The company recognises revenue when the amount of revenue can be measured reliably and it is probable that future economic benefits will flow to the entity.

Dividend income

Dividend income is recognised when the right to receive payment is established.

Dividends

Dividends and other distributions to the Company's shareholders are recognised as a liability in the financial statements in the period in which the dividends and other distributions are approved by the shareholders.

Tax

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

The current corporation 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.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

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

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

Investments

Investments in subsidiary companies are measured at cost less impairment.

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.

The Collegiate Formation Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

Financial instruments

Financial assets

Basic financial assets, including trade and other receivables, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest for a similar asset. Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss and any subsequent reversal is recognised in profit or loss.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities

Basic financial liabilities, including trade and other payables, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

3 Interest payable and similar expenses

| | 2022 £ | 2021 £ |
|---------------------------------------|-----------|-----------|
| Interest on late paid corporation tax | - | 97 |

4 Staff costs

The average number of persons employed by the company (including directors) during the year, analysed by category was as follows:

| | 2022 No. | 2021 No. |
|-----------------------------|-------------|-------------|
| Administration and support | 6 | 6 |
| Average number of employees | 6 | 6 |

The Collegiate Formation Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

5 Directors' remuneration

The directors' remuneration for the group for the year was as follows:

| | 2022 £ | 2021 £ |
|--------------|-----------|-----------|
| Remuneration | 406,252 | 400,586 |

6 Auditors' remuneration

| | 2022 £ | 2021 £ |
|-----------------------------------|-----------|-----------|
| Audit of the financial statements | 9,000 | 5,000 |

The company has taken the exemption from disclosing remuneration receivable by auditors for other services as this information is disclosed within the group accounts.

7 Taxation

Tax charged/(credited) in the profit and loss account

| | 2022 £ | 2021 £ |
|---|-----------|-----------|
| Current taxation | | |
| UK corporation tax | (5,010) | (3,700) |
| Deferred taxation | | |
| Arising from origination and reversal of timing differences | 3,000 | 2,650 |
| Arising from changes in tax rates and laws | - | (3,850) |
| Total deferred taxation | 3,000 | (1,200) |
| Tax receipt in the income statement | (2,010) | (4,900) |

The tax on profit before tax for the year is lower than the standard rate of corporation tax in the UK (2021 - lower than the standard rate of corporation tax in the UK) of 19% (2021 - 19%).

The differences are reconciled below:

| | 2022 £ | 2021 £ |
|---|-----------|-----------|
| Loss before tax | (14,818) | (5,227) |
| Corporation tax at standard rate | (2,815) | (993) |
| Changes in tax rates | - | (3,850) |
| Effect of capital allowances and depreciation | 805 | (57) |
| Total tax credit | (2,010) | (4,900) |

The Collegiate Formation Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

Deferred tax

Deferred tax assets and liabilities

| | Asset £ | Liability £ |
|------------------------------|---------------|----------------|
| 2022 | | |
| Accelerated tax depreciation | 13,000 | - |
| | <u>13,000</u> | <u>-</u> |
| 2021 | | |
| Accelerated tax depreciation | 16,000 | - |
| | <u>16,000</u> | <u>-</u> |

The amount of the net reversal of deferred tax assets and deferred tax liabilities expected to occur during the year beginning after the reporting period is £10,787 (2021 - £2,900).

The company has capital losses of £3,124,000 available to carry forward and offset against future capital gains.

8 Investments

| | 2022 £ | 2021 £ |
|-----------------------------|--------------|--------------|
| Investments in subsidiaries | <u>2,326</u> | <u>2,326</u> |
| Subsidiaries | | £ |
| Cost or valuation | | |
| At 1 September 2021 | | <u>2,326</u> |
| Carrying amount | | |
| At 31 August 2022 | | <u>2,326</u> |
| At 31 August 2021 | | <u>2,326</u> |

The Collegiate Formation Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

Details of undertakings

Details of the investments in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

| Undertaking | Holding | Proportion of voting rights and shares held | |
|--|----------|---|------|
| | | 2022 | 2021 |
| Subsidiary undertakings | | | |
| Queen Ethelburga's College Ltd | Ordinary | 100% | 100% |
| Entertainment and Leisure Insurance Services Ltd | Ordinary | 100% | 100% |
| Queen Ethelburga's Services Limited | Ordinary | 100% | 100% |
| Chapter House Preparatory School Limited | Ordinary | 100% | 100% |
| Halcyon Court (Yorkshire) Ltd | Ordinary | 100% | 100% |
| Norban Ltd | Ordinary | 100% | 100% |
| Queen Ethelburga's International School Limited | Ordinary | 100% | 100% |
| Faculty of Queen Ethelburga's Ltd | Ordinary | 100% | 100% |
| Ryan House Estates Ltd | Ordinary | 100% | 100% |
| KM School Ltd | Ordinary | 100% | 100% |
| Queen Ethelburga's Collegiate Limited | Ordinary | 100% | 100% |

The registered address for all subsidiaries is Thorpe Underwood Hall, PO Box 100, Great Ouseburn, York, YO26 9SZ and all subsidiary undertakings are incorporated in England & Wales.

9 Debtors

| | 2022 | 2021 |
|---------------------------------|-----------|-----------|
| Current | £ | £ |
| Amounts owed by related parties | 3,912,654 | 3,922,462 |

10 Creditors

| 2022 | 2021 |
|------|------|
| £ | £ |

Due within one year

Accrued expenses

Page 15

2,500

2,500

The Collegiate Formation Limited

Notes to the Financial Statements for the Year Ended 31 August 2022

11 Provisions for liabilities

| | Deferred tax £ |
|--|-------------------|
| At 1 September 2021 | 16,000 |
| Increase (decrease) in existing provisions | <u>(3,000)</u> |
| At 31 August 2022 | <u>13,000</u> |

12 Share capital

Allotted, called up and fully paid shares

| | 2022 | | 2021 | |
|----------------------------|-------|-------|-------|-------|
| | No. | £ | No. | £ |
| Ordinary shares of £1 each | 7,200 | 7,200 | 7,200 | 7,200 |

Rights, preferences and restrictions

Ordinary shares have the following rights, preferences and restrictions:

All shares rank pari passu for income, capital and voting rights.

13 Reserves

Share capital

Represents the nominal value of issued shares.

Profit and loss accounts

Includes all current and prior periods distributable profits and losses.

14 Parent and ultimate parent undertaking

The company's immediate parent is Care & Recreation Holdings Limited, incorporated in England & Wales. The registered address of Care & Recreational Holdings Limited is Thorpe Underwood Hall, PO Box 100, Great Ouseburn, York, YO26 9SZ.

The ultimate parent is Foxlow Limited, incorporated in the British Virgin Islands.

The most senior parent entity producing publicly available financial statements is Care & Recreation Holdings Limited. These financial statements are available upon request from Companies House, Crown Way, Maindy, Cardiff, CF14 3UZ.

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.