

BERKLEY ESTATES LONDON LIMITED

Financial statements

31 May 2017

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BERKLEY ESTATES LONDON LIMITED

Financial statements

Year ended 31 May 2017

Contents	Page
Officers and professional advisers	1
Directors' report	2
Independent auditor's report to the members	4
Statement of comprehensive income	6
Statement of financial position	7
Statement of changes in equity	8
Notes to the financial statements	9

BERKLEY ESTATES LONDON LIMITED

Officers and professional advisers

The board of directors

S Zakay
E Zakay
S L G Wilson
M S Kingston
S M Pope
C F Moharm
T R Betts

Company secretary

C F Moharm

Registered office

55 Baker Street
London
W1U 7EU

Auditor

BDO LLP
55 Baker Street
London
W1U 7EU

Bankers

Barclays Bank Plc
Pall Mall Corporate Group
50 Pall Mall
London
SW1A 1QA

BERKLEY ESTATES LONDON LIMITED

Directors' report

Year ended 31 May 2017

The directors present their report and the financial statements of the company for the year ended 31 May 2017.

Principal activities

The entity is a private company, limited by shares and incorporated in England and Wales. The principal activity is the provision of management and treasury services. The result for the year is shown on page 7.

Directors

The directors who served the company during the year were as follows:

S Zakay
E Zakay
S L G Wilson
M S Kingston
S M Pope
C F Moharm
T R Betts

Directors' responsibilities statement

The directors are responsible for preparing the directors' 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 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 then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; 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.

Auditor

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

The company has dispensed with the obligation to appoint auditors annually. BDO LLP have expressed their willingness to continue in office.

BERKLEY ESTATES LONDON LIMITED

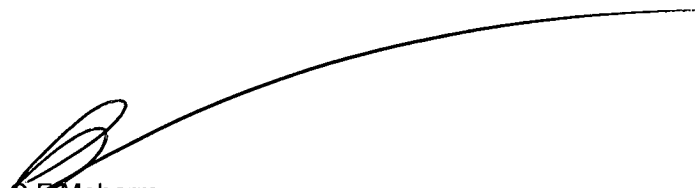
Directors' report *(continued)*

Year ended 31 May 2017

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 1 December 2017 and signed on behalf of the board by:



C P Moharm
Company Secretary

BERKLEY ESTATES LONDON LIMITED

Independent auditor's report to the members of Berkley Estates London Limited

Year ended 31 May 2017

We have audited the financial statements of Berkley Estates London Limited for the year ended 31 May 2017 which comprise the statement of comprehensive income, statement of financial position, statement of changes in equity and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

Respective responsibilities of directors and auditor

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the FRC's website at www.frc.org.uk/auditscopeukprivate.

Opinion on financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 May 2017 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.

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 directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

BERKLEY ESTATES LONDON LIMITED

Independent auditor's report to the members of Berkley Estates London Limited *(continued)*

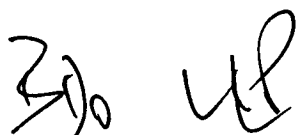
Year ended 31 May 2017

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained during the course of the audit, we have not identified material misstatements in 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; or
- the directors were not entitled to prepare the financial statements and the directors' report in accordance with the small companies regime and to the exemption from the requirement to prepare a strategic report.



Richard Levy (Senior Statutory Auditor)

For and on behalf of
BDO LLP
55 Baker Street
London
W1U 7EU

1 December 2017

BDO LLP is a Limited Liability Partnership registered in England and Wales (with registered no. OC305127).

BERKLEY ESTATES LONDON LIMITED

Statement of comprehensive income

Year ended 31 May 2017

	Note	2017 £	2016 £
Turnover	4	5,145,843	5,288,710
Gross profit		5,145,843	5,288,710
Property expenses		5,002	122
Administrative expenses		(6,794,317)	(6,426,633)
Provision for group doubtful debts		(2,540,141)	(15,307,668)
Operating loss	5	(4,183,613)	(16,445,469)
Interest receivable and similar income	9	39,952,350	49,706,775
Interest payable and similar charges	10	(39,100,776)	(48,342,149)
Loss on ordinary activities before taxation		(3,332,039)	(15,080,843)
Taxation on ordinary activities	11	—	—
Loss for the financial year and total comprehensive income		(3,332,039)	(15,080,843)

All the activities of the company are from continuing operations.

The notes on pages 9 to 17 form part of these financial statements.

BERKLEY ESTATES LONDON LIMITED

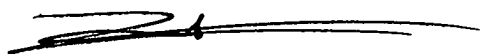
Statement of financial position

31 May 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	12	225,431	376,128
Current assets			
Debtors: due within one year	13	596,803,358	470,234,669
Debtors: due after more than one year	13	–	15,600,000
Cash at bank and in hand		15,833,934	88,903,622
		<u>612,637,292</u>	<u>574,738,291</u>
Creditors: amounts falling due within one year	14	<u>(607,848,355)</u>	<u>(564,619,813)</u>
Net current assets		<u>4,788,937</u>	<u>10,118,478</u>
Total assets less current liabilities		<u>5,014,368</u>	<u>10,494,606</u>
Creditors: amounts falling due after more than one year	15	<u>–</u>	<u>(2,148,199)</u>
Net assets		<u><u>5,014,368</u></u>	<u><u>8,346,407</u></u>
Capital and reserves			
Called up share capital	17	1,000	1,000
Profit and loss account	18	<u>5,013,368</u>	<u>8,345,407</u>
Shareholders funds		<u><u>5,014,368</u></u>	<u><u>8,346,407</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of directors and authorised for issue on 1 December 2017, and are signed on behalf of the board by:



E Zakay
Director

Company registration number: 02670273

The notes on pages 9 to 17 form part of these financial statements.

BERKLEY ESTATES LONDON LIMITED

Statement of changes in equity

Year ended 31 May 2017

	Called up share capital £	Profit and loss account £	Total £
At 1 June 2015	1,000	(24,358,877)	(24,357,877)
Loss for the year	–	(15,080,843)	(15,080,843)
Total comprehensive income for the year	–	(15,080,843)	(15,080,843)
Capital contribution from parent	–	60,000,000	60,000,000
Deemed distribution on inception of loans to fellow subsidiaries	–	(12,214,873)	(12,214,873)
Total investments by and distributions to owners	–	47,785,127	47,785,127
At 31 May 2016	1,000	8,345,407	8,346,407
Loss for the year	–	(3,332,039)	(3,332,039)
Total comprehensive income for the year	–	(3,332,039)	(3,332,039)
At 31 May 2017	1,000	5,013,368	5,014,368

The notes on pages 9 to 17 form part of these financial statements.

BERKLEY ESTATES LONDON LIMITED

Notes to the financial statements

Year ended 31 May 2017

1. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

2. Accounting policies

Basis of preparation

The following principal accounting policies have been applied:

Basis of measurement

The financial statements have been prepared on a historical cost basis.

- Investment property

The preparation of financial statements in compliance with FRS 102, requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the accounting policies.

Disclosure exemptions

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 4 Statement of Financial Position paragraph 4.12(a)(iv);
- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of Topland Group Plc as at 31 May 2017 and these financial statements may be obtained from Companies House.

Revenue recognition

Turnover, which excludes value added tax, represents management fees and commissions receivable.

Current and deferred tax

The tax expense is made up of current and deferred tax. Tax expense is recognised in profit and loss, except tax attributable to an income or expense recognised as other comprehensive income or recognised directly in equity, which is recognised as other comprehensive income or directly to equity as appropriate.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date except that the recognition of deferred tax assets is limited to the extent that the company anticipates making sufficient taxable profits in the future to absorb the reversal of the underlying timing differences.

Current and deferred tax is calculated using the tax rates and laws enacted or substantively enacted by the reporting date.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the profit and loss account.

Depreciation

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

Fixtures & Fittings	- 25% straight line
Motor Vehicles	- 25% straight line

BERKLEY ESTATES LONDON LIMITED

Notes to the financial statements *(continued)*

Year ended 31 May 2017

2. Accounting policies *(continued)*

Leased assets

Where assets are financed by leasing agreements that give rights approximating to ownership ('finance leases'), the assets are treated as if they had been purchased outright. The amount capitalised is the present value of the minimum lease payments payable during the lease term. The corresponding leasing commitments are shown as amounts payable to the lessor. Depreciation on the relevant assets is charged to the profit and loss account.

Lease payments are analysed between capital and interest components so that the interest element of the payment is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. The capital part reduces the amounts payable to the lessor.

All other leases are treated as operating leases. Their annual rentals are charged to the profit and loss account on a straight-line basis over the term of the lease.

Reverse premiums and similar incentives to enter into operating lease agreements are initially recorded as deferred income and released to the profit and loss account over the period to the date on which the rent is first expected to be adjusted to the prevailing market rate.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial liabilities and equity

Financial liabilities and equity are classified according to the substance of the financial instrument's contractual obligations, rather than its legal form.

Financial liabilities that are not classified as financial instruments are recorded at transaction cost. All changes to transaction cost are recognised in the statement of comprehensive income.

Financial assets

Financial assets are classified according to the substance of the financial instrument's contractual obligations, rather than its legal form.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in the statement of comprehensive income immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in the statement of comprehensive income immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

BERKLEY ESTATES LONDON LIMITED

Notes to the financial statements *(continued)*

Year ended 31 May 2017

2. Accounting policies *(continued)*

Cash and cash equivalents

Cash and cash equivalents include cash in hand, demand deposits and other short term highly liquid investments with original maturities of three months or less.

Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at a board meeting.

3. Judgements and key sources of estimation uncertainty

The preparation of financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP), requires the use of certain critical accounting estimates and judgements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on directors' best knowledge of the amount, event or actions, actual results may differ from those estimates. The following is intended to provide an understanding of the policies that the directors' consider critical because of the level of complexity, judgement or estimation involved in their application and their impact on the financial statements.

Recoverability of debtors

The recoverability of debtors is assessed based on factors specific to each individual debtor.

4. Turnover

Turnover is wholly attributable to the principal activity of the company and arises solely within the United Kingdom.

5. Operating profit

Operating profit or loss is stated after charging/(crediting):

	2017	2016
	£	£
Depreciation of tangible assets	234,879	234,150
Foreign exchange differences	<u>(195,094)</u>	<u>(511,461)</u>

6. Auditor's remuneration

	2017	2016
	£	£
Fees payable for the audit of the financial statements	<u>70,091</u>	<u>46,509</u>
Fees payable to the company's auditor and its associates for other services:		
Taxation compliance services	<u>102,404</u>	<u>185,280</u>

BERKLEY ESTATES LONDON LIMITED

Notes to the financial statements (continued)

Year ended 31 May 2017

7. Employees

The average number of persons employed by the company during the year, including the directors, amounted to:

	2017 No	2016 No
Total number of staff	<u>33</u>	<u>31</u>

The aggregate payroll costs incurred during the year, relating to the above, were:

	2017 £	2016 £
Wages and salaries	3,371,604	3,260,797
Social security costs	<u>776,474</u>	<u>793,988</u>
	<u>4,148,078</u>	<u>4,054,785</u>

8. Directors

No director received any emoluments during the year (2016: £nil).

9. Interest receivable and similar income

	2017 £	2016 £
Interest on cash and cash equivalents	319,924	264,726
Interest from fellow subsidiaries	38,730,794	48,141,858
Effective interest from interest free intercompany loans	<u>901,632</u>	<u>1,300,191</u>
	<u>39,952,350</u>	<u>49,706,775</u>

10. Interest payable and similar charges

	2017 £	2016 £
Interest to fellow subsidiaries	38,730,794	48,141,858
Effective interest on interest free intercompany loans	<u>369,982</u>	<u>195,291</u>
Other interest payable and similar charges	–	5,000
	<u>39,100,776</u>	<u>48,342,149</u>

11. Taxation on ordinary activities

Reconciliation of tax income

The tax assessed on the loss on ordinary activities for the year is higher than (2016: higher than) the standard rate of corporation tax in the UK of 19.83% (2016: 20%).

	2017 £	2016 £
Loss on ordinary activities before taxation	(3,332,039)	(15,080,843)
Loss on ordinary activities by rate of tax	(660,839)	(3,016,169)
Effect of expenses not deductible for tax purposes	460,623	3,119,575
Group relief	–	460,694
Transfer pricing adjustments	(107,430)	(591,379)
Deferred tax on unrecognised losses carried forward	273,794	–
Movement in deferred tax not recognised	<u>33,852</u>	<u>27,279</u>
Tax on loss on ordinary activities	<u>–</u>	<u>–</u>

BERKLEY ESTATES LONDON LIMITED

Notes to the financial statements *(continued)*

Year ended 31 May 2017

12. Tangible assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 June 2016	1,138,031	35,532	1,173,563
Additions	84,182	—	84,182
At 31 May 2017	1,222,213	35,532	1,257,745
Depreciation			
At 1 June 2016	761,903	35,532	797,435
Charge for the year	234,879	—	234,879
At 31 May 2017	996,782	35,532	1,032,314
Carrying amount			
At 31 May 2017	225,431	—	225,431
At 31 May 2016	376,128	—	376,128

13. Debtors

Debtors falling due within one year are as follows:

	2017 £	2016 £
Trade debtors	3,744	94,143
Prepayments and accrued income	450,612	440,771
Loans owed by fellow subsidiaries	14,600,000	—
Amounts due from parent company	—	1,010
Amounts due from fellow subsidiaries	553,515,540	414,617,045
Amounts due from group undertakings	22,788,086	50,682,853
Social security and other taxes	952,822	—
Other debtors	4,492,554	4,398,847
	596,803,358	470,234,669

Debtors falling due after one year are as follows:

	2017 £	2016 £
Loans owed by fellow subsidiaries	—	15,600,000

BERKLEY ESTATES LONDON LIMITED

Notes to the financial statements (continued)

Year ended 31 May 2017

13. Debtors (continued)

Amounts due from fellow subsidiaries of £18,457,105 bears interest at 10% per annum; £247,241,821 bears interest at 11.5% per annum; £42,814,821 bears interest at 12.5% per annum and the remainder bears no interest. In the prior year, £326,774,177 bore interest at 13% per annum; £38,990,398 bore interest at 15% per annum; and the remainder bore no interest. Amounts due from fellow subsidiaries, group undertakings and the parent company are repayable on demand. During the year, provisions of £2,504,471 (2016: £14,969,894) have been made against these balances.

Loans owed by fellow subsidiaries of £14,600,000 (2016: £15,600,000) bear interest at 10% per annum and are repayable in May 2018. During the year, interest totalling £1,560,000 (2016: £1,560,000) has been charged on these loans. On 31 May 2017, £1,000,000 of these loans was repaid.

A loan owed by fellow subsidiaries with a gross value of £1,000,000, repayable in March 2027, which has an amortised fair value of £373,444 at 31 May 2017: (31 May 2016: £337,774), was fully provided for during the year, as was the case at 31 May 2016.

A loan owed by a group undertaking with a gross value of £23,472,652, repayable in March 2027, which have an amortised fair value of £9,190,227 at 31 May 2017: (31 May 2016: £8,324,263), was fully provided for during the year, as was the case at 31 May 2016.

14. Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	361,072	246,784
Accruals and deferred income	703,043	663,351
Social security and other taxes	148,028	889,735
Loans owed to fellow subsidiaries	818,181	—
Amounts due to parent company	552,242,935	424,503,545
Amounts due to fellow subsidiaries	46,036,251	25,182,711
Amounts due to group undertakings	4,831,243	111,052,337
Amounts due to related party	315,207	—
Other creditors	2,392,395	2,081,350
	<u>607,848,355</u>	<u>564,619,813</u>

Amounts owed to parent company, fellow subsidiaries, group undertakings and related party are repayable on demand and bear no interest.

Loans owed to fellow subsidiaries of £900,000 (2016: £2,600,000) are repayable in May 2018 and are recognised at inception at fair value using an effective rate of interest of 10% per annum. Effective interest is charged to the statement of comprehensive Income. During the year, £1,700,000 was repaid.

15. Creditors: amounts falling due after more than one year

	2017 £	2016 £
Loans owed to fellow subsidiaries	—	2,148,199

BERKLEY ESTATES LONDON LIMITED

Notes to the financial statements (continued)

Year ended 31 May 2017

15. Creditors: amounts falling due after more than one year (continued)

	2017 £	2016 £
Maturity of debt:		
In one year or less, or on demand	<u>818,181</u>	<u>-</u>
Between one and two years	<u>-</u>	<u>2,148,199</u>
	<u>818,181</u>	<u>2,148,199</u>

Loans owed to fellow subsidiaries of £900,000 (2016: £2,600,000) are repayable in May 2018 and are recognised at inception at fair value using an effective rate of interest of 10% per annum. Effective interest is charged to the statement of comprehensive income. During the year, £1,700,000 was repaid.

16. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2017 £	2016 £
Financial assets		
Financial assets that are debt instruments measured at amortised cost	<u>611,233,858</u>	<u>574,297,520</u>
Financial liabilities		
Financial liabilities measured at amortised cost	<u>607,317,462</u>	<u>565,214,926</u>

Financial assets measured at amortised cost comprise cash at bank and in hand, trade debtors, other debtor, loans owed by fellow subsidiaries and amounts due from parent company, group undertaking and fellow subsidiaries.

Financial liabilities measured at amortised cost comprise trade creditors, accrued expenses, other creditors, loans owed to fellow subsidiaries and amounts owed to parent company, group undertakings, fellow subsidiaries and a related party.

17. Called up share capital

Issued, called up and fully paid

	2017		2016	
	No	£	No	£
Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>

18. Reserves

Profit and loss account - This reserve records retained earnings and accumulated losses.

19. Commitments under operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2017 £	2016 £
Not later than 1 year	<u>602,225</u>	<u>602,225</u>
Later than 1 year and not later than 5 years	<u>1,806,675</u>	<u>1,806,675</u>
Later than 5 years	<u>1,250,648</u>	<u>1,852,873</u>
	<u>3,659,548</u>	<u>4,261,773</u>

BERKLEY ESTATES LONDON LIMITED

Notes to the financial statements *(continued)*

Year ended 31 May 2017

20. Related party transactions

During the year management fees totalling £915,112 (2016: £1,240,517); letting and rent review fees of £3,046,349 (2016: £2,643,112) and interest of £38,730,794 (2016: £48,141,858) were receivable from fellow subsidiaries. Interest of £38,730,794 (2016: £48,141,858) was payable to fellow subsidiaries.

At the year end, an amount of £553,515,540 (2016: £414,617,045) was due from, and an amount of £46,036,251 (2016: £25,182,711) was due to fellow subsidiaries.

Loans of 14,600,000 (2016: £15,600,000) were owed by fellow subsidiaries and loans of 818,181 (2016: £2,148,199) were owed to fellow subsidiaries.

At the year end, an amount of £22,788,086 (2016: £50,682,853) was due from group undertakings and £4,831,243 (2016: £111,052,337) was due to group undertakings.

At the year end, an amount of £– (2016: £1,010) was due from parent companies and an amount of £552,242,935 (2016: £424,503,545) was due to parent companies.

At the year end, an amount of £315,207 (2016: £–) was due from a related party which had common directors.

21. Controlling party

The largest group in which the results of the company are consolidated is that headed by Topland Group Holdings Limited, a company incorporated in the British Virgin Islands.

The smallest group in which they are consolidated is that headed by Topland Group Plc, a company incorporated in England and Wales. The registered office of Topland Group Plc is 55 Baker Street, London, W1U 7EU.

Topland Group Plc is the most senior parent whose financial statements may be obtained from Companies House.

The immediate parent company is Topland Group Plc. The ultimate parent company and controlling party is Topland Group Holdings International Limited, a company incorporated in the British Virgin Islands.