

News International Newspapers (Knowsley) Limited

**Report and Financial Statements
29 June 2008**

Registered number: 3296746

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Directors' report

For the year ended 29 June 2008

The Directors present their annual report on the affairs of News International Newspapers (Knowsley) Limited ("the Company") together with the financial statements and auditors' report for the 52 weeks ended 29 June 2008 ("the year").

Principal activity

The principal activity of the Company is contract printing for other companies within the Newscorp Investments group. In August 2007 the Company ceased contract printing as the trade was fully transferred to another group company.

Business review

The Company generated turnover for the year of £20,102,000 (2007 - £43,660,000). The Company's profit on ordinary activities before taxation for the year was £503,000 (2007 - £1,090,000).

Following the announcement on 12 October 2004 of investment in new printing plants by the Newscorp Investments group, a review of production staffing levels has been undertaken. In October 2005 a selection process was completed for staffing requirements at the new printing plants. As a result, the newspaper production work force for the Newscorp Investments group is expected to be reduced by approximately two thirds.

During the year charges made within the Company include a discounted provision for redundancy costs relating to 8 employees (2007 - 15), interest on unwinding of the discounted provision for redundancy and the recharge of the total redundancy costs to other members of the Newscorp Investments group.

The overall impact to the Company is £Nil (2007 - £Nil), the items are disclosed separately on the face of the Profit and Loss Account as exceptional items.

Principal risks and uncertainties facing the business

The Company's trade and activities are wholly dependant on other group companies within the Newscorp Investments group. Therefore the principal risks and uncertainties are borne by other companies within the Newscorp Investments group.

Results and dividends

The Company's loss for the financial year was £5,301,000 (2007 - profit £1,617,000).

An ordinary dividend of £807,000 (2007 - £1,305,000) has been paid and the Directors do not recommend the payment of a final dividend (2007 - £Nil).

Directors' report - continued

Directors and their interests

The Directors of the Company who served during the year were as follows:

A. Bertwistle	(resigned 7 December 2008)
S. W. Daintith	(resigned 17 July 2008)
M. C. Gill	(appointed 10 March 2008)
S. F. Hutson	(resigned 20 March 2008)
K. McCoy	
I. McDonald	(resigned 18 September 2008)
S. L. Panuccio	(appointed 17 July 2008)

Except as noted above, all Directors served throughout the year and are still Directors at the date of this report.

The Articles of Association do not require the Directors to retire either by rotation or in the year of appointment.

None of the Directors have any interests in shares in group companies or any other interests that require disclosure in accordance with Companies Act law.

News Corporation has indemnified one or more Directors of the Company against liability in respect of proceedings brought by third parties, subject to the conditions set out in the Companies Act 1985. Such qualifying third party indemnity provision was in force during the year and is in force as at the date of approving the Directors' Report.

Charitable and political contributions

The Company has made no charitable or political donations in the year (2007 - £Nil).

Employment of disabled persons

Applications for employment by disabled persons are always fully considered, bearing in mind the respective aptitudes and abilities of the applicant concerned. In the event of members of staff becoming disabled every effort is made to ensure that their employment with the Company continues and that appropriate training is arranged. It is the policy of the Company that the training, career development and promotion of disabled persons should, as far as possible, be identical with that of other employees.

Employee consultation

It is the policy of the Company to develop employee involvement throughout the organisation and to ensure that they are aware of the financial and economic factors affecting the Company and the Newscorp Investments group of which it is a member.

Communication meetings between management and employees are held both formally and informally, where matters of specific interest are discussed. Consultation with all employees occurs on a regular basis covering pensions and health and safety and their views are taken into consideration when making decisions. A range of training programmes are held for employees.

Auditors

The Directors have passed a resolution to dispense with the requirement to reappoint auditors annually. Ernst & Young LLP are deemed to be reappointed as auditors in the absence of a notice that the appointment is to be terminated.

Directors' report - continued

Statement of Directors' responsibilities

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of its profit or loss for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 proper accounting records which 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 1985. 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.

Directors' statement of disclosure of information to auditors

The Directors who were members of the Board at the time of approving the Director's Report are listed on page 2. Having made enquiries of fellow Directors and of the Company's auditors, each of these Directors confirms that:

- to the best of each Director's knowledge and belief, there is no information relevant to the preparation of their report of which the Company's auditors are unaware; and
- each Director has taken all steps a director might reasonably be expected to have taken to be aware of relevant audit information and to establish that the Company's auditors are aware of that information.

By order of the Board



M. C. Gill
Director

1 Virginia Street
London
E98 1XY

24 March 2009

Independent Auditors' report

To the members of News International Newspapers (Knowsley) Limited

We have audited the Company's financial statements for the 52 weeks ended 29 June 2008 which comprise the Profit and Loss Account, the Balance Sheet and the related notes numbered 1 to 19. These financial statements have been prepared on the basis of the accounting policies set out therein.

This report is made solely to the Company's members, as a body, in accordance with Section 235 of the Companies Act 1985. 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 auditors' 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 auditors

The Directors are responsible for the preparation of the financial statements in accordance with applicable United Kingdom law and Accounting Standards (United Kingdom Generally Accepted Accounting Practice) as set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, are properly prepared in accordance with the Companies Act 1985 and that the information given in the Directors' Report is consistent with the financial statements.

In addition, we report to you if, in our opinion, the Company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Directors' remuneration and other transactions are not disclosed.

We read the Directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Company's affairs as at 29 June 2008 and of its loss for the 52 weeks then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Directors' Report is consistent with the financial statements.

Ernst & Young LLP
Registered auditor
London

Ernst & Young LLP
27/3/09

Profit and loss account

For the year ended 29 June 2008

	Notes	Discontinued operations 2008 £'000	2007 £'000
Turnover	2	20,102	43,660
Cost of sales		(19,599)	(42,422)
Gross Profit		503	1,238
Other operating expense		-	(148)
Operating Profit	3	503	1,090
Exceptional Items			
Intercompany recharge	7	1,753	4,012
Redundancy costs	7	(1,174)	(1,956)
Interest payable and similar charges	7	(579)	(2,056)
Profit on ordinary activities before taxation		503	1,090
Tax on profit on ordinary activities	9	(5,804)	527
(Loss)/Profit for the financial year	17	(5,301)	1,617

There are no recognised gains and loss other than the loss attributable to shareholders of the Company of £5,301,000 in the year ended 29 June 2008 (2007 – profit £1,617,000).

Details of movements on reserves are shown in note 17.

In August 2007 the trade of the Company was fully transferred to another group company.

The notes to the financial statements are an integral part of this profit and loss account.

Balance sheet

As at 29 June 2008

	Notes	2008 £'000	2007 £'000
Current assets			
Debtors	11	29,416	30,126
Deferred tax	12	142	5,946
Cash at bank and in hand	13	10,584	14,743
		<hr/>	<hr/>
		40,142	50,815
Creditors: Amounts falling due within one year	14	(39,050)	(24,288)
		<hr/>	<hr/>
Total assets less current liabilities		1,092	26,527
Creditors: Amounts falling due after one year	15	(99)	(329)
Provisions for liabilities and charges	16	(348)	(19,445)
		<hr/>	<hr/>
Net assets		645	6,753
		<hr/>	<hr/>
Equity capital and reserves			
Called-up share capital	17	-	-
Profit and loss account	17	645	6,753
		<hr/>	<hr/>
Equity shareholders' funds	17	645	6,753
		<hr/>	<hr/>

The financial statements on pages 5 to 16 were approved by the Board of Directors on 24 March 2009 and signed on its behalf by:



M. C. Gill
Director

24 March 2009

The notes to the financial statements are an integral part of this balance sheet.

Notes to the financial statements

29 June 2008

1 Principal accounting policies

Basis of preparation

The financial statements are prepared under the historical cost convention, and in accordance with United Kingdom Generally Accepted Accounting Principles.

The financial statements of the Company are made up to the Sunday closest to the 30 June each year. Consequently, the financial statements for the current period cover 52 weeks ended 29 June 2008.

The principal accounting policies have been applied consistently throughout the year and the preceding year.

Cash flow statement

The Company is exempt from the requirement of FRS 1 'Cash Flow Statements' to include a cash flow statement as part of its financial statements because it is a wholly owned subsidiary undertaking of a body corporate and a consolidated cash flow statement is included in the financial statements of News Corporation, the ultimate parent company.

Turnover

Turnover is the net amount receivable by the Company in the ordinary course of its business, excluding trade discounts, value added tax and other sales related taxes.

Contract print revenue is recognised on completion of individual print runs.

Revenue for the provision of personnel services to other members in the Newscorp Investments group is recognised as services are provided.

Taxation

Current tax, including UK corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax.

Deferred tax assets are recognised only to the extent that the Directors consider that it is 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 is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Share-based payments

The cost of cash settled transactions is measured at fair value using an appropriate option-pricing model. Fair value is established initially at the grant date and at each balance sheet date thereafter until the awards are settled. During the vesting period, a liability is recognised representing the product of the fair value of the award and the portion of the vesting period expired as at the balance sheet date. From the end of the vesting period until settlement, the liability represents the full fair value of the award as at the balance sheet date. Changes in carrying amount for the liability are recognised in profit and loss for the period.

Notes to the financial statements - continued

1 Principal accounting policies - continued

Pension costs

The employees of the Company participate in a defined contribution pension scheme, the amount charged to the profit and loss account in respect of pension costs is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Leases

Rentals payable under operating leases are charged on a straight-line basis over the term.

Related party transactions

As a wholly owned subsidiary undertaking of News Corporation whose financial statements are publicly available, the Company has taken advantage of the exemption in FRS 8 'Related Party Disclosures' not to disclose transactions with other members of the group headed by News Corporation.

2 Turnover

All the Company's turnover and profit for both the current year and prior year is derived from contract printing and the provision of personnel resources on behalf of other members of the Newscorp Investments group in the United Kingdom.

3 Operating Profit

This is stated after charging:

	2008 £'000	2007 £'000
Operating lease rentals		
- plant and machinery	17,899	24,018

Other members of the Newscorp Investments group provide the Company with administrative and support services, for which no charge is made.

The Directors of the Company received no remuneration for their services to the Company during the year (2007 - £Nil). The Directors received emoluments for their services provided to other group undertakings as disclosed in the financial statements of those companies.

4 Auditors' remuneration

	2008 £'000	2007 £'000
Audit of the financial statements	12	11

Notes to the financial statements - continued

4 Auditors' remuneration - continued

Fees paid to the Company's auditors, Ernst & Young LLP, for services other than statutory audit of the Company are not disclosed in News International Newspapers (Knowsley) Limited's accounts since the consolidated accounts of News International Newspapers (Knowsley) Limited's parent, NewsCorp Investments, are required to disclose non-audit fees on a consolidated basis.

5 Staff costs

The average monthly number of employees was:

	2008 Number	2007 Number
Production	72	270
Sales and distribution	1	3
Administration	6	10
	<hr/>	<hr/>
	79	283
	<hr/>	<hr/>

Employee costs of the Company (including directors) during the year comprised:

	2008 £'000	2007 £'000
Wages and salaries	19,114	14,951
Social security costs	884	1,293
Other pension costs (note 6)	184	1,296
Share-based payments	1	148
	<hr/>	<hr/>
	20,119	17,688
	<hr/>	<hr/>

The employees of the Company participate in a defined contribution pension scheme operated by News International Limited.

The Company provides the personnel resources for other members of the NewsCorp Investments group. A recharge is made to other companies for the services of personnel.

Included in staff costs are redundancy payments which have been charged to the redundancy provision (see note 16).

Notes to the financial statements - continued

6 Pensions and other post retirement benefits

The Company participates in pension schemes operated by News International Limited. The defined contribution scheme covers the majority of the executive, staff and works personnel. The remaining employees, mainly senior executives, are covered by defined benefit multi-employer schemes and their share of the underlying assets and liabilities are not readily identifiable. The assets of the pension schemes are held in separate externally administered funds. The pension costs of the defined benefit schemes are in accordance with the advice of a qualified actuary using the projected unit method. The schemes are valued by an independent actuary on a triennial basis. The latest full actuarial valuation of the defined benefit schemes was range from 1 July 2006 to 30 June 2008.

The total pension cost for the Company was £185,000 (2007 - £1,296,000) of which £174,000 (2007 - £1,285,000) relates to the defined contribution scheme and £11,000 (2007 - £11,000) relates to defined benefit schemes.

FRS 17 'Retirement benefits' requires that, if possible, a pension scheme's underlying assets and liabilities be allocated to the entities sponsoring the scheme on a consistent and reasonable basis. If this is not possible, then the scheme should be accounted for as a defined contribution scheme.

As mentioned above, it has not been possible to identify the Company's share of the overall assets and liabilities, therefore defined contribution accounting has been adopted in these financial statements. FRS 17 disclosures for the defined benefit schemes can be found in the financial statements of NewsCorp Investments. The deficit of the NewsCorp Investments Group as at 29 June 2008 is £37,199,000 (2007 - £18,418,000).

7 Exceptional items

	2008 £'000	2007 £'000
Intercompany recharge	1,753	4,012
Redundancy costs	(1,174)	(1,956)
Interest on unwinding of redundancy provision	(579)	(2,056)
	<hr/>	<hr/>
	-	-
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Following the announcement on 12 October 2004 of investment in new printing plants by the NewsCorp Investments group, a review of production staffing levels has been undertaken. In October 2005 a selection process was completed for staffing requirements at the new printing plants. As a result, the newspaper production work force for the NewsCorp Investments group is expected to be reduced by approximately two thirds.

During the year charges made within the Company include a discounted provision for redundancy costs relating to 8 employees (2007 - 15), interest on unwinding of the discounted provision for redundancy and the recharge of the total redundancy costs to other members of the NewsCorp Investments group.

The closing redundancy provision can be seen in note 16.

A deferred tax asset has been provided in respect of the redundancy provision after current year utilisation.

The deferred tax asset provided is £98,000 and can be seen in note 12 (2007 - £5,834,000).

Notes to the financial statements - continued

8 Share-based payments

Employee Share Ownership Scheme

The group operates an employee share ownership scheme which enables employees to enter into fixed-term savings contracts with independent financial institutions linked to an option for Class A Common Stock in its ultimate parent undertaking News Corporation. The savings contracts can range from three to seven years with an average expected life of four years.

Financial impact

The expense recognised for share-based payments in respect of employee services received during the year to 29 June 2008 is £1,000 (2007 - £148,000).

The portion of that expense arising from equity-settled share-based payment transactions is £Nil (2007 - £Nil).

The carrying amount of the liability relating to cash-settled share-based payment transactions as at 29 June 2008 is £156,000 (2007 - £400,000).

The following table summarises information about the company's stock option transactions for all the company's stock option plans:

	2008		2007	
	Options	WAEP (US\$)	Options	WAEP (US\$)
Outstanding as at 2 July	168,660	15.52	190,644	14.52
Granted during the year	-	19.65	9,822	17.72
Exercised during the year	(89,901)	10.35	(20,156)	11.04
Lapsed during the year	(12,826)	15.84	(11,650)	16.01
Transfers to News Printers Knowsley Limited	(63,685)			
Outstanding as at 29 June	2,248	16.23	168,660	15.52
Exercisable as at 29 June	1,649		1,312	

WAEP – Weighted Average Exercise Price

The weighted average fair value of options granted during the year was £2.96 (2007 - £4.00). The range of exercise prices for options outstanding at the end of the year was £7.17 - £9.02 (2007 - £6.48 - £9.02).

The fair value of each share option granted is estimated on the date of grant using the Black-Scholes option-pricing model with the following assumptions used for grants in fiscal years:

	2008	2007	2006	2005	2004
Weighted average risk free interest rate	2.72%	4.50%	4.94%	4.08%	5.60%
Dividend yield	0.56%	0.7%	0.7%	0.9%	0.9%
Expected volatility	22.63%	26.98%	29.52%	35.38%	41.83%
Expected life of options	3-7 years	3-7 years	3-7 years	3-7 years	3-7 years
Weighted average share price	9.83	11.28	8.98	9.19	8.96

The assumptions are derived as follows:

The expected volatility was based on the historical volatility of News Corporations Class A Common Stock, the Weighted average risk free rate is an average of the interest rates of government bonds with similar lives on the dates of the share option grants and the dividend yield is calculated as an average of a ten year history of the company's yearly dividend divided by the financial years closing share price.

Notes to the financial statements - continued

9 Tax on profit on ordinary activities

a) The tax charge/(credit) is made up as follows

	2008 £'000	2007 £'000
<i>Deferred tax (note 12)</i>		
Effect of decreased tax rate on opening position	389	5
Adjustment to prior year	-	141
Current year movement at 29.5% (2007 - 30%)	5,633	(675)
Current year movement rate differential at 1.5% (2007 - 2%)	(286)	2
Settlement of share-based payments	68	-
	<hr/> 5,804	<hr/> (527)

b) Factors affecting current tax charge

The tax assessed on the profit on ordinary activities for the year is £Nil (2007 - £Nil). The difference between the tax assessed and the standard rate of corporation tax in the UK of 30% from 2 July 2007 to 31 March 2008 and 28% from 1 April 2008 to 29 June 2008 (2007 - 30%) is reconciled below:

	2008 £'000	2007 £'000
Profit on ordinary activities before tax	503	1,090
	<hr/>	<hr/>
Corporation tax at 29.5% (2007 - 30%)	148	327
Other timing differences - redundancy provision	(5,633)	631
Other timing differences - share based payments	-	44
Group relief surrendered/(claimed)	5,485	(1,002)
	<hr/>	<hr/>
Total current tax	-	-

c) Factors affecting future tax charge

The standard rate of Corporation Tax in the UK changed to 28% with effect from 1 April 2008. In addition, the UK government has enacted a number of significant changes to the Capital Allowances regime through Finance Act 2007 and Finance Act 2008. These changes include reducing the rate of allowances on plant and machinery from 25% to 20% (10% for certain fixtures integral to a building), abolition of balancing adjustments on the sale of an industrial building and phased abolition of Industrial Buildings Allowances by 31 March 2011.

10 Dividends

	2008 £'000	2007 £'000
Equity dividends paid on ordinary shares:		
£403,500 per ordinary share (2007 - £652,500 per ordinary share)	807	1,305
	<hr/>	<hr/>

Notes to the financial statements - continued

11 Debtors

	2008 £'000	2007 £'000
Amounts falling due within one year:		
Due from group undertakings	29,416	30,126
	<hr/>	<hr/>

12 Deferred tax

Deferred taxation asset is provided at 28% (2007 – 28%/30%) as follows:

	2008 £'000	2007 £'000
Other timing differences	98	5,834
Share-based payments	44	112
	<hr/>	<hr/>
	142	5,946
	<hr/>	<hr/>

A deferred tax asset has been recognised as the Directors are of the opinion that the level of future taxable profits and deferred tax liabilities within the Newscorp Investments group will be sufficient to utilise the deferred tax asset being recognised.

The movement in deferred taxation during the current year is as follows:

	£'000
Beginning of the year	5,946
Debit to profit and loss account:	
Effect of decreased tax rate on opening balance	(389)
Current year movement	(5,347)
Settlement of share-based payments	(68)
	<hr/>
End of the year	142
	<hr/>

13 Cash at bank and in hand

The Newscorp Investments group operates a collective overdraft facility with its bankers, which allows individual companies in the Newscorp Investments group to overdraw subject to an agreed limit not being exceeded in aggregate. This facility is guaranteed by News Corporation.

Notes to the financial statements - continued

14 Creditors: Amounts falling due within one year

	2008 £'000	2007 £'000
Due to group undertakings	38,993	24,217
Cash-settled share-based payments	57	71
	<hr/>	<hr/>
	39,050	24,288
	<hr/>	<hr/>

15 Creditors: Amounts falling due after one year

	2008 £'000	2007 £'000
Cash-settled share-based payments	99	329
	<hr/>	<hr/>

16 Provision for liabilities and charges

	Redundancy provision £'000
Beginning of the year	19,445
Discounted redundancy provision charged to Profit and Loss Account	1,174
Interest on unwinding of redundancy provisions	579
Paid during the year	(20,850)
	<hr/>
End of the year	348
	<hr/>

Provision has been made in the financial statements for a future reduction in production staff.

Provision has been made for 8 employees at a discounted rate of 11% (2007 - 224). Future movements on the provision are dependant on the final number of employees, timing of payments and annual salary increases.

Payments made during the year relate to 204 redundancy leavers (2007 - 26), retraining costs paid under the terms of redundancy and 3rd party consultant costs for employment and financial advice.

Notes to the financial statements - continued

17 Equity capital and reserves

a) Called-up equity share capital

	2008 £	2007 £
Authorised: 100 ordinary shares of £1 each	100	100
Allotted and fully-paid: 2 ordinary shares of £1 each	2	2

b) Reserves

	Profit and loss account £'000
Beginning of the year	6,753
Loss for the financial year	(5,301)
Equity dividends paid on ordinary shares	(807)
End of the year	645

c) Reconciliation of movements in shareholders' funds

	2008 £'000	2007 £'000
(Loss)/Profit for the financial year	(5,301)	1,617
Equity dividends paid on ordinary shares	(807)	(1,305)
Net (reduction in)/addition to shareholders' funds	(6,108)	312
Opening equity shareholders' funds	6,753	6,441
Closing equity shareholders' funds	645	6,753

18 Guarantees

Under a collective group banking facility the Company has given multilateral guarantees in respect of bank overdrafts of other companies in the NewsCorp Investments group.

Notes to the financial statements - continued

19 Ultimate parent company

The Company's immediate parent company is News Printers Group Limited, a company incorporated in England and Wales.

The ultimate parent company is News Corporation, a company incorporated in Delaware.

The largest group in which the results of the Company are consolidated is that headed by News Corporation, whose principal place of business is at 1211 Avenue of the Americas, New York, NY10024. The smallest group in which they are consolidated is that headed by Newscorp Investments, a company incorporated in England and Wales. The consolidated financial statements of these groups are available to the public and may be obtained from 1 Virginia Street, London, E98 1FN.