



**Dentons UK and Middle East Overseas
Services Limited**

Annual Report and Financial Statements

For the year ended 30 April 2021

Registered Number: 3391110



Dentons UK and Middle East Overseas Services Limited

Annual report and financial statements 2021

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Dentons UK and Middle East Overseas Services Limited

Directors' report

Principal activity

The principal activity of the company is the provision of employment services for Dentons UK and Middle East LLP. In addition, the company engages with a small number of overseas clients for the provision of legal services.

Result and dividends

The company's loss after taxation was £9,576 (2020: £9,929). During the year, the company did not provide any employment services to Dentons UK and Middle East LLP.

There was no dividend declared during the year (2020: £nil).

Future developments

The UK formally left the European Union (EU) at the end of 2020. As the legal clients of the company are not within the EU, the directors do not consider leaving the EU to represent a significant risk to the company's operations.

COVID-19 has had a significant impact on the Global economy and impacted the vast majority of businesses. The directors will continue to monitor the situation and how it impacts the company's operations on an ongoing basis. However, as at the date of signing, the directors expect the nature of operations and the general level of activity to remain unchanged.

Events after the balance sheet date

There have been no significant events after the balance sheet date.

Financial risk management

The directors are of the view that the main risks arising from the company's financial instruments are exchange rate risk and interest rate risk, as summarised below:

Exchange rate risk

Exchange rate fluctuation presents a risk because certain balances are denominated in currencies other than Sterling. The directors do not consider the potential downside is significant enough to require hedging but continue to monitor the potential risk.

Interest rate risk

The company does not have any external borrowings and as such the directors consider the interest rate risk to be minimal at this stage.

Going concern

The company meets its day-to-day working capital requirements through cash generated from the provision of services to its ultimate parent entity Dentons UK and Middle East LLP.

Dentons UK and Middle East LLP has considered the continuing impact of the COVID-19 pandemic and prepared cashflow forecasts through to July 2022 which show that the group will have adequate funds to meet its future liabilities. In addition, Dentons UK and Middle East LLP, has evaluated its banking facilities and performed sensitivity analysis which shows that even taking account of significant further reductions in its own trading performance, the Group will still have sufficient funds to meet its liabilities and those of its subsidiaries as they fall due.

After those considerations, Dentons UK and Middle East LLP has given written assurance that they will continue to support the company for at least twelve months subsequent to the sign off date of this report.

Having considered the ability of Dentons UK and Middle East LLP to provide support to the company, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Dentons UK and Middle East Overseas Services Limited

Directors' report

Principal risks and uncertainties

From the Company's perspective, the principal risks and uncertainties are integrated with the principal risks of Dentons UK and Middle East LLP and are not managed separately. Accordingly, the principal risks and uncertainties of the Group, which include those of the Company, are disclosed in the Group's consolidated financial statements (see note 11).

Directors

The directors, who served throughout the year and up to the date of signing, were as follows:

Deepa Deb	(appointed 1 May 2021)
Andrew David Harris	(resigned 1 May 2020)
Jeremy Leonard Cohen	(resigned 30 April 2021)
Madeleine Smallwood	(resigned 30 April 2021)
Richard Macklin	(resigned 31 December 2020)
Robert Wyatt	(appointed 1 May 2020)

Secretary

Gray's Inn Secretaries Limited

Auditor

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

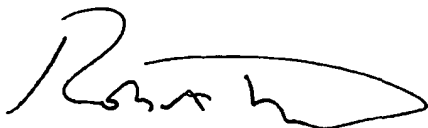
- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware; and
- the director has taken all the steps that he/she ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Deloitte LLP have expressed their willingness to continue in office as auditor and appropriate arrangements have been put in place for them to be deemed reappointed as auditor in the absence of an Annual General Meeting.

This directors' report has been prepared in accordance with the special provisions (section 414B) applicable to companies entitled to the small companies' exemption and as a result no strategic report has been prepared.

Approved by the Board and signed on its behalf by:



Rob Wyatt
Director
28 July 2021
One Fleet Place
London
EC4M 7WS

Dentons UK and Middle East Overseas Services Limited

Directors' responsibilities statement

The directors are responsible 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) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". 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 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.

Dentons UK and Middle East Overseas Services Limited

Independent auditor's report to the members of Dentons UK and Middle East Overseas Services Limited

Report on the audit of the financial statements

Opinion

In our opinion the financial statements of Dentons UK and Middle East Overseas Services Limited (the 'company'):

- give a true and fair view of the state of the company's affairs as at 30 April 2021 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements which comprise:

- the profit and loss account;
- the balance sheet;
- the statement of changes in equity; and
- the related notes 1 to 11.

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).

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's 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 Financial Reporting Council's (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 directors' 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 financial statements are 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. 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.

Dentons UK and Middle East Overseas Services Limited

Independent auditor's report to the members of Dentons UK and Middle East Overseas Services Limited (continued)

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Responsibilities of directors

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, 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's 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.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud
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.

We considered the nature of the company's industry and its control environment, and reviewed the company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory frameworks that the company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

Dentons UK and Middle East Overseas Services Limited

Independent auditor's report to the members of Dentons UK and Middle East Overseas Services Limited (continued)

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management and in-house legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance.

Report on other legal and regulatory requirements

Opinions on other matters 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.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

Matters on which we are required to report by exception

Under the Companies Act 2006 we are required to report in respect of the following matters 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 in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

We have nothing to report in respect of these matters.

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.



Jeremy Black, ACA (Senior statutory auditor)
For and on behalf of Deloitte LLP
Statutory Auditor
London, United Kingdom
28 July 2021

Dentons UK and Middle East Overseas Services Limited

Profit and loss account For the year ended 30 April 2021

	Notes	2021 £	2020 £
Turnover	1(d)	-	144,694
Staff costs		(1,089)	(137,803)
Administrative expenses		(8,487)	(16,820)
Loss before taxation	3	(9,576)	(9,929)
Tax on loss	5	-	-
Loss for the financial year attributable to the equity shareholders of the Company		(9,576)	(9,929)

All of the above results derive from continuing activities.

There was no other income or losses other than as stated above in either year and accordingly, no separate Statement of Comprehensive Income is prepared.

Dentons UK and Middle East Overseas Services Limited


Balance sheet As at 30 April 2021

	Notes	2021 £	2020 £
Fixed assets			
Investments	6	-	-
		<u>-</u>	<u>-</u>
Current assets			
Debtors	7	250,771	159,035
Cash at bank and in hand		46,380	72,996
Called up share capital not paid		2	2
		<u>297,153</u>	<u>232,033</u>
Creditors: amounts falling due within one year	8	<u>(308,335)</u>	<u>(233,639)</u>
Net current liabilities		<u>(11,182)</u>	<u>(1,606)</u>
Total assets less current liabilities		<u>(11,182)</u>	<u>(1,606)</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		<u>(11,184)</u>	<u>(1,608)</u>
Shareholders' deficit		<u>(11,182)</u>	<u>(1,606)</u>

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts have been prepared in accordance with the provisions of Section 1A of FRS 102.

The accounts of Dentons UK and Middle East Overseas Services Limited (registered number 3391110) were approved by the board of directors and authorised for issue on 28 July 2021. They were signed on its behalf by:


Rob Wyatt
Director

Dentons UK and Middle East Overseas Services Limited

Statement of changes in equity For the year ended 30 April 2021

	Called-up share capital £	Profit and loss account £	Total £
At 30 April 2019	2	9,715	9,717
Loss for the financial year	-	(9,929)	(9,929)
Dividend paid	-	(1,394)	(1,394)
At 30 April 2020	2	(1,608)	(1,606)
Loss for the financial year	-	(9,576)	(9,576)
Dividend paid	-	-	-
At 30 April 2021	2	(11,184)	(11,182)

The dividend of £1,394 represents the dividend declared in 2019 and paid on 23 July 2019. At this date, the directors were satisfied there were sufficient distributable profits held by the Company to meet the relevant Companies Act requirements.

Dentons UK and Middle East Overseas Services Limited

Notes to the financial statements For the year ended 30 April 2021

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the year and to the preceding year.

The Company has applied FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) issued by the Financial Reporting Council (FRC) incorporating the Amendments to FRS 102 issued by the FRC in July 2015 and the amendments to Company law made by The Companies, Partnerships and Groups (Accounts and Reports).

a. General information and basis of accounting

Dentons UK and Middle East Overseas Services Limited is a company incorporated in the United Kingdom under the Companies Act 2006.

The Company is a private Company limited by shares and is registered in England and Wales. The address of the registered office is given on page 1.

The average monthly number of employees (including executive directors) was nil (2020: nil).

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council.

Dentons UK and Middle East Overseas Services Limited meets the definition of a qualifying entity under FRS 102 and has therefore taken advantage of the disclosure exemptions available to it in respect of its separate financial statements, which are presented alongside the Group's consolidated financial statements (see note 11). The Company is consolidated in the financial statements of its parent, Dentons UK and Middle East LLP, which may be obtained at One Fleet Place, London EC4M 7WS.

Exemptions have been taken in relation to financial instruments, presentation of a cash flow statement, and remuneration of key management personnel.

b. Going concern

The company meets its day-to-day working capital requirements through cash generated from the provision of services to its ultimate parent entity Dentons UK and Middle East LLP.

Dentons UK and Middle East LLP has considered the continuing impact of the COVID-19 pandemic and prepared cashflow forecasts through to July 2022 which show that the group will have adequate funds to meet its future liabilities. In addition, Dentons UK and Middle East LLP, has evaluated its banking facilities and performed sensitivity analysis which shows that even taking account of significant further reductions in its own trading performance, the Group will still have sufficient funds to meet its liabilities and those of its subsidiaries as they fall due.

After those considerations, Dentons UK and Middle East LLP has given written assurance that they will continue to support the company for at least twelve months subsequent to the sign off date of this report.

Having considered the ability of Dentons UK and Middle East LLP to provide support to the company, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements

Dentons UK and Middle East Overseas Services Limited

Notes to the financial statements For the year ended 30 April 2021

1. Accounting policies (continued)

c. 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 that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the Company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that, on the basis of all available evidence, it can be regarded as 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 using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of the timing difference

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Deferred tax assets and liabilities are offset only if: a) the Company has a legally enforceable right to set off current tax assets against current tax liabilities; and b) the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

d. Turnover

Turnover is stated net of VAT and trade discounts and is recognised when the significant risks and rewards are considered to have been transferred to the buyer. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the fair value of the consideration received or receivable.

e. Staff costs

Staff costs include the costs of consultants engaged by the company to provide services to Dentons UK and Middle East LLP.

f. Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in profit or loss in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items, which are recognised in other comprehensive income.

Dentons UK and Middle East Overseas Services Limited

Notes to the financial statements For the year ended 30 April 2021

2. Critical accounting judgements and key sources of estimation uncertainty

In the application of the Dentons UK and Middle East Overseas Services Limited accounting policies, which are described in note 1, the Directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

When applicable, estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Directors are of the opinion there are no critical accounting judgements or key sources of estimation uncertainty.

3. Loss before taxation

	2021 £	2020 £
Loss before taxation is stated after charging:		
Fees payable to the company's auditor for the audit of the company's annual accounts	3,450	3,450

4. Directors' remuneration

The directors did not receive any remuneration for services as directors of Dentons UK and Middle East Overseas Services Limited.

No contributions were made by the company to money purchase pension schemes in respect of its directors (2020: £nil).

5. Tax on loss on ordinary activities

	2021 £	2020 £
Deferred tax		
Timing difference	-	-
Total tax on loss on ordinary activities	-	-

Dentons UK and Middle East Overseas Services Limited

Notes to the financial statements For the year ended 30 April 2020

5. Tax on loss on ordinary activities (continued)

The standard rate of tax for the year based on the UK standard rate of corporation tax is 19% (2020: 19%). The actual tax charge for the current and the previous year differs from the standard rate for the reasons set out in the following reconciliation:

	2020 £	2020 £
Loss on ordinary activities before tax	(9,576)	(9,929)
Tax on loss ordinary activities at standard rate of 19% (2020: 19%)	(1,819)	(1,887)
Factors affecting charge for the year:		
Disallowable expenses	(1,515)	1,520
Other timing differences		-
Unrecognised deferred tax asset	3,334	367
Current tax charge on loss on ordinary activities	-	-

Deferred tax is calculated at the rate that has been enacted or substantively enacted at the balance sheet date. This is the standard rate of 19% (2020: 19%).

The deferred tax asset based on losses of £327,686 (2020: £310,141) has not been recognised on the basis that management do not expect future taxable profits, to offset this, are probable.

6. Fixed asset investments

	2021 £
Carrying value before impairment	
At 1 May 2020	8,000
Additions	3,710
Allocation of losses	(11,702)
At 30 April 2021	8
Provision for impairment	
At 1 May 2020	(8,000)
Additions	(3,710)
Release of impairment provision	11,702
At 30 April 2021	(8)
Carrying value	-

Dentons UK and Middle East Overseas Services Limited became a member of Dentons Risk Consulting LLP, registered at One Fleet Place, London EC4M 7WS in June 2019. During the year, the losses of Dentons Risk Consulting LLP were allocated to its members in proportion their investment.

Dentons UK and Middle East Overseas Services Limited

Notes to the financial statements For the year ended 30 April 2021

7. Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Amounts owed by group undertakings	250,771	159,035
Prepayments and accrued income	-	-
	<u>250,771</u>	<u>159,035</u>

Amounts owed by group undertakings are unsecured carry no interest and are repayable on demand.

8. Creditors: amounts falling due within one year

	2021 £	2020 £
Amounts owed to group undertakings	304,885	199,226
Accruals	3,450	19,878
Trade creditors	-	14,535
	<u>308,335</u>	<u>233,639</u>

Amounts owed to group undertakings are unsecured, carry no interest and are repayable on demand.

9. Called-up share capital and reserves

	2021 £	2020 £
Called up, allotted, issued at par and not yet paid:		
Two ordinary shares of £1 each	<u>2</u>	<u>2</u>

10. Related party transactions

The company has taken advantage of the exemption in FRS 102, section 33, not to disclose transactions with other group entities which meet the criteria that all subsidiary undertakings which are party to the transactions are wholly-owned by the ultimate controlling parent, Dentons UK and Middle East LLP.

11. Immediate and ultimate parent undertaking

The directors consider Dentons UK and Middle East LLP, One Fleet Place, London EC4M 7WS, to be the ultimate and immediate parent entity and controlling party. Dentons UK and Middle East LLP is the parent of the largest and smallest group in which Dentons UK and Middle East Overseas Services Limited is consolidated. Copies of the financial statements can be obtained from One Fleet Place, London EC4M 7WS.