

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
VISTRA TRUSTEES (UK) LIMITED**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**VISTRA TRUSTEES (UK) LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

|                           |                                                                |
|---------------------------|----------------------------------------------------------------|
| <b>Directors:</b>         | M W G Palmer<br>J A Reader<br>M Craig                          |
| <b>Secretary:</b>         | Vistra Company Secretaries Limited                             |
| <b>Registered office:</b> | First Floor Templeback<br>10 Temple Back<br>Bristol<br>BS1 6FL |
| <b>Registered number:</b> | 04938810 (England and Wales)                                   |

**BALANCE SHEET**  
**31 DECEMBER 2022**

|                                              | Notes | 31.12.22<br>£ | 31.12.21<br>£ |
|----------------------------------------------|-------|---------------|---------------|
| <b>CURRENT ASSETS</b>                        |       |               |               |
| Debtors                                      | 4     | <u>1</u>      | <u>1</u>      |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>1</u>      | <u>1</u>      |
| <b>CAPITAL AND RESERVES</b>                  |       |               |               |
| Called up share capital                      |       | <u>1</u>      | <u>1</u>      |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u>1</u>      | <u>1</u>      |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 5 April 2023 and were signed on its behalf by:

M Craig - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. STATUTORY INFORMATION**

Vistra Trustees (UK) Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The Company's functional and presentational currency is pounds sterling (GBP) and the financial statements have been rounded to the nearest pound (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Basic financial liabilities

Basic financial liabilities, including creditors, and loans from fellow group companies are initially recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are initially recognised at transaction price.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2021 - NIL).

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                    | 31.12.22 | 31.12.21 |
|------------------------------------|----------|----------|
|                                    | £        | £        |
| Amounts owed by group undertakings | <u>1</u> | <u>1</u> |

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.