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**AMITY RESIDENTIAL CARE LIMITED**

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**UNAUDITED**  
**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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AMITY RESIDENTIAL CARE LIMITED

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COMPANY INFORMATION

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Directors	J S Godden K J G Hillen P R Lawes
Registered number	06452259
Registered office	Minton Place Victoria Street Windsor SL4 1EG

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AMITY RESIDENTIAL CARE LIMITED

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CONTENTS

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	Page
Directors' Report	1
Directors' Responsibilities Statement	2
Statement of Income and Retained Earnings	3
Statement of Financial Position	4 - 5
Notes to the Financial Statements	6 - 16

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## AMITY RESIDENTIAL CARE LIMITED

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### DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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The directors present their report and the financial statements for the year ended 31 March 2023.

#### Principal activity

The Company's principal activity throughout the year continued to be providing residential care and supported living for individuals with learning and other disabilities.

#### Directors

The directors who served during the year and to the date of signing this report were:

J S Godden  
K J G Hillen  
P R Lawes

#### Disabled employees

The Company's policy is to recruit disabled workers for those vacancies that they are able to fill. All necessary assistance with initial training courses is given. Once employed, a career plan is developed so as to ensure suitable opportunities for development exist for each disabled person. Arrangements are made wherever possible for retraining employees who become disabled, to enable them to perform work identified as appropriate to their aptitudes and abilities.

Further disclosure of the Company's consideration of employees and other stakeholders is presented in the consolidated financial statements of the Company's ultimate parent company, Saltem LD Topco Limited.

#### Going concern

Information regarding the Company's status as a going concern, are detailed in note 2.3.

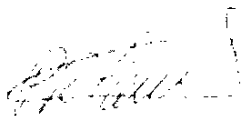
#### Directors' indemnity insurance

The Company has in place third-party indemnity insurance for the benefit of its directors which was in place throughout the year and remains in place at the date of this report.

#### Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.



**P R Lawes**  
Director

Date: 28th March 2024

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AMITY RESIDENTIAL CARE LIMITED

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**DIRECTORS' RESPONSIBILITIES STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2023**

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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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 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 for the Company's financial statements 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 to 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.

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AMITY RESIDENTIAL CARE LIMITED

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STATEMENT OF INCOME AND RETAINED EARNINGS  
FOR THE YEAR ENDED 31 MARCH 2023

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	2023 £000	2022 £000
Turnover	630	372
Cost of sales	(405)	(307)
<b>Gross profit</b>	<u>225</u>	<u>65</u>
Administrative expenses	(89)	(100)
Government grant income	-	12
<b>Operating profit/(loss)</b>	<u>136</u>	<u>(23)</u>
Finance income	25	19
Finance costs	(15)	(18)
<b>Profit/(loss) before tax</b>	<u>146</u>	<u>(22)</u>
Tax on profit/(loss)	(40)	(6)
<b>Profit/(loss) after tax</b>	<u><u>106</u></u>	<u><u>(28)</u></u>
Retained earnings at the beginning of the year	654	682
Profit/(loss) for the year	106	(28)
<b>Retained earnings at the end of the year</b>	<u><u>760</u></u>	<u><u>654</u></u>

There was no other comprehensive income for 2023 (2022 - £Nil).

The notes on pages 6 to 16 form part of these financial statements.

AMITY RESIDENTIAL CARE LIMITED  
REGISTERED NUMBER:06452259

STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2023

	Note	2023 £000	2022 £000
<b>Fixed assets</b>			
Property, plant and equipment	5	730	742
		<u>730</u>	<u>742</u>
<b>Current assets</b>			
Debtors: amounts falling due after more than one year	6	528	510
Debtors: amounts falling due within one year	6	717	537
Cash at bank and in hand		5	59
		<u>1,250</u>	<u>1,106</u>
Creditors: amounts falling due within one year	7	(569)	(544)
<b>Net current assets</b>		<u>681</u>	<u>562</u>
<b>Total assets less current liabilities</b>		<u>1,411</u>	<u>1,304</u>
Creditors: amounts falling due after more than one year	8	(408)	(409)
<b>Provisions for liabilities</b>			
Deferred tax	10	(40)	(38)
<b>Net assets</b>		<u><u>963</u></u>	<u><u>857</u></u>
<b>Capital and reserves</b>			
Called up share capital	11	-	-
Revaluation reserve	12	203	203
Profit and loss account	12	760	654
		<u><u>963</u></u>	<u><u>857</u></u>

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AMITY RESIDENTIAL CARE LIMITED  
REGISTERED NUMBER 06452259

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STATEMENT OF FINANCIAL POSITION (CONTINUED)  
AS AT 31 MARCH 2023

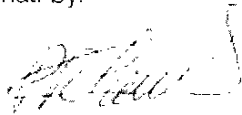
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The directors consider that the Company is entitled to exemption from audit under section 479A of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



**P R Lawes**  
Director

Date: 28th March 2024

The notes on pages 6 to 16 form part of these financial statements.



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## AMITY RESIDENTIAL CARE LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 1. General information

Amity Residential Care Limited (the "Company") is a private company limited by shares, incorporated and registered in England and Wales under the Companies Act to provide residential care for individuals with learning and other disabilities. The Company's registered office is Minton Place, Victoria Street, Windsor SL4 1EG and its registered number is 06452259.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

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 Company's accounting policies (see note 3).

Unless otherwise stated, all amounts presented in the financial statements are rounded to the nearest thousand in the Company's functional currency, sterling.

The following principal accounting policies have been applied:

##### 2.2 Financial Reporting Standard 102 - reduced 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 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of Salutem LD Topco Limited as at 31 March 2023 and these financial statements may be obtained from Minton Place, Victoria Street, Windsor, SL4 1EG.

##### 2.3 Going concern

The directors of the wider group have prepared forecasts including the subsidiary for the foreseeable future, being a period of not less than 12 months from the date of approval of these financial statements which show profitable growth. The Company's ultimate parent has also confirmed unrestricted financial and operating support to the Company should it be required.

For this reason, the directors consider there to be reasonable assurance that the Company is a going concern, and accordingly, the financial statements have been prepared on that basis.

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## AMITY RESIDENTIAL CARE LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 2. Accounting policies (continued)

##### 2.4 Turnover

The Company's turnover is derived from provision of care services, which are typically priced on the basis of an agreed daily or weekly fee. Revenue is recognised according to the number of days' care provided, multiplied by the applicable rate for that care user, regardless of whether that fee has been billed by the end of the period. This is considered to be the point at which probable economic benefits are reliably estimable and due to the Company. Any timing differences between care hours provided and bills raised are recognised or derecognised as applicable within accrued or deferred income in the Statement of Financial Position.

##### 2.5 Government grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants of a revenue nature are recognised in profit or loss in the same period as the related expenditure when reasonable assurance is gained that the Company will comply with the conditions attached to the grant and the grant will be received. The Company does not receive any grants of a capital nature.

##### 2.6 Research and development

The Company's research and development activities allow the Company to better serve the people we support and to continually improve the efficiency and effectiveness of our operations, but do not result in identifiable and separable assets. Although the improvements achieved may result in increased sales and improved pricing, the resultant cash flows are not separable. As such the Company expenses the entire cost of its research and development activities as they are incurred, except to the extent that development work results in an otherwise identifiable asset such as software.

##### 2.7 Pensions

###### Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of Financial Position. The assets of the plan are held separately from the Company in independently administered funds.

##### 2.8 Leased assets: the Company as lessee

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to profit or loss so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

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## AMITY RESIDENTIAL CARE LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 2. Accounting policies (continued)

##### 2.9 Sale and leaseback

Where a sale and leaseback transaction results in a finance lease, no gain is immediately recognised for any excess of sales proceeds over the carrying amount of the asset. Instead, the proceeds are presented as a liability and subsequently measured at amortised cost using the effective interest method.

##### 2.10 Finance income

Interest income is recognised in profit or loss using the effective interest method.

##### 2.11 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

##### 2.12 Current and deferred taxation

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

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

Group relieved losses are paid for by the Company taking relief at the value of the losses.

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## AMITY RESIDENTIAL CARE LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 2. Accounting policies (continued)

##### 2.13 Property, plant and equipment

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Long-term leasehold property	- over 50 years
Fixtures, fittings and equipment	- over 3 to 10 years

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

The Company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

The land element of long-term leasehold property is not depreciated. Where the cost of land is not separately identifiable it is estimated to be 20% of the total cost of the property asset.

##### 2.14 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.15 Cash at bank and in hand

Cash is represented by cash at bank and in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

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## AMITY RESIDENTIAL CARE LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 2. Accounting policies (continued)

##### 2.16 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

The Company has applied the practical expedient available in FRS 102 whereby modifications to financial instruments which are necessary as a direct consequence of interest rate benchmark reform and the new basis for determining the contractual cashflows is economically equivalent to the previous basis are not considered a normal modification, rather the effective interest rate is amended with no gain or loss on modification.

##### 2.17 Provisions for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to profit or loss in the year that the Company becomes aware of the obligation, and are measured at the best estimate at the reporting date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Statement of Financial Position.

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## AMITY RESIDENTIAL CARE LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 3. Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing these financial statements, the directors have necessarily made use of judgements and estimates. This results in a certain degree of uncertainty. The primary judgements and estimates applied are as follows:

##### Judgements

###### *Classifications of leases*

The Company operates a sale and leaseback arrangement whereby freehold interests in land and buildings were sold to a third party and then leased back on 150-year leases. There are no material restrictions on the Company's right of use of these assets, and the Company has the right to buy back the properties at the end of the lease for a nominal sum, and as such the leases have been classified as finance leases.

##### Estimates

###### *Recoverability of current assets*

Trade and other receivables are only recognised to the extent that they are considered recoverable. This estimate is derived from an extrapolation of receipts pattern since the end of the year but before the signing of these accounts, together with a focused review of individually material account balances. A provision of £26,000 (2022 - £24,000) has been made for any amounts where there is considered sufficient doubt not to meet this criteria, with a balance of £18,000 (2022 - £13,000) remaining unprovided. The bad debt expense recognised in profit or loss for the year was £3,000 (2022 - £24,000).

###### *Useful economic lives of non-current assets*

Useful economic lives have been assessed on the basis of the directors' experience of typical lives of similar assets in comparable use patterns. Occasionally assets will be used past a typical useful economic life, or else damaged or destroyed earlier than predicted. However, the lives applied are considered the directors' best available estimate. The directors consider that any reasonable changes in the useful lives estimated would not lead to a material change in the depreciation charge of £32,000 (2022 - £30,000) as disclosed in note 5.

#### 4. Employees

The average monthly number of employees, including directors, during the year was 13 (2022 - 13).

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AMITY RESIDENTIAL CARE LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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5. Property, plant and equipment

	Long-term leasehold property £000	Fixtures, fittings and equipment £000	Total £000
<b>Cost</b>			
At 1 April 2022	760	124	884
Additions	-	20	20
At 31 March 2023	<u>760</u>	<u>144</u>	<u>904</u>
<b>Depreciation</b>			
At 1 April 2022	114	28	142
Charge for the year	13	19	32
At 31 March 2023	<u>127</u>	<u>47</u>	<u>174</u>
<b>Net book value</b>			
At 31 March 2023	<u>633</u>	<u>97</u>	<u>730</u>
At 31 March 2022	<u>646</u>	<u>96</u>	<u>742</u>

The carrying amount of long-term leasehold property is held under finance lease.

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AMITY RESIDENTIAL CARE LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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6. Debtors

	2023 £000	2022 £000
<b>Due after more than one year</b>		
Amounts owed by group undertakings	528	510

Amounts owed by group undertakings after 1 year are unsecured, attract interest at 2.5% (2022: 3.75%) plus SONIA, and are repayable on 8 August 2028.

The Company transitioned the interest rate basis on its loans to SONIA (Sterling Overnight Index Average) away from LIBOR (London Interbank Offered Rate) in the year which was necessary as a direct consequence of interest rate benchmark reform. Since the new basis for determining the contractual cashflows is economically equivalent to the previous basis, the existing loans were not derecognised. This has not had a material impact on these financial statements.

	2023 £000	2022 £000
<b>Due within one year</b>		
Trade debtors	18	13
Amounts owed by group undertakings	688	516
Other receivables	11	6
Prepayments and accrued income	-	2
	<u>717</u>	<u>537</u>

Current amounts owed by group undertakings are unsecured, interest free and repayable on demand.

Included in other receivables is £11,000 (2022 - £6,000) due from related parties. See note 15 for details.



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AMITY RESIDENTIAL CARE LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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7. Creditors: Amounts falling due within one year

	2023 £000	2022 £000
Amounts owed to group undertakings	534	503
Obligations under finance lease	15	16
Other payables	4	10
Accruals and deferred income	16	15
	<u>569</u>	<u>544</u>

Amounts owed to group undertakings are unsecured, interest free and repayable on demand.

See note 9 for key terms of finance leases.

8. Creditors: Amounts falling due after more than one year

	2023 £000	2022 £000
Net obligations under finance leases	431	432
Unamortised debt fees	(23)	(23)
	<u>408</u>	<u>409</u>

Unamortised debt fees are costs associated with the arrangement of finance leases which are being recognised in finance costs in the Statement of Income and Retained Earnings over the remaining course of the arrangement.

See note 9 for key terms of finance leases.

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AMITY RESIDENTIAL CARE LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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9. Finance leases

Minimum lease payments under finance leases fall due as follows:

	2023 £000	2022 £000
Within one year	15	16
Between 1-5 years	60	65
Over 5 years	2,107	2,299
	<u>2,182</u>	<u>2,380</u>

The leases reflected above are on a 150-year term, with initial rent of £15,000 and current rent of £17,000. This rent is subject to a compounding inflationary increase, based on the general retail prices index and subject to a maximum increase of 5%. Any assets held under the finance lease arrangements, if disposed of, must be replaced with similar valued properties under the terms of the leases.

10. Deferred taxation

	2023 £000	2022 £000
At beginning of year	(38)	(23)
Charged to profit or loss	(2)	(15)
At end of year	<u>(40)</u>	<u>(38)</u>

The provision for deferred taxation is made up as follows:

	2023 £000	2022 £000
Accelerated capital allowances	<u>(40)</u>	<u>(38)</u>

11. Share capital

	2023 £	2022 £
Allotted, called up and fully paid		
100 Ordinary shares of £1.00 each	<u>100</u>	<u>100</u>

Each ordinary share entitles the holder to one vote each.

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## AMITY RESIDENTIAL CARE LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 12. Reserves

##### Revaluation reserve

Revaluation reserves consist of the cumulative effect of revaluations of fixed assets, less transfers of depreciation into accumulated losses.

##### Profit and loss account

The profit and loss account relates to the cumulative profit or losses of the Company since incorporation, net of any cumulative adjustments recognised to date.

#### 13. Contingent liabilities

Contingent liabilities sometimes arise in the course of the Company's business. The Company takes legal and professional advice as to the likelihood of success of claims and no provision is made where the directors consider, based on that advice, that the action is unlikely to succeed, or that the Company cannot make a sufficiently reliable estimate of the potential obligation. At the date of approval of these financial statements, the directors know of no claims or actions which are expected to result in a material liability to the Company.

#### 14. Pension commitments

The Company makes contributions to a defined contribution pension scheme on behalf of its employees. During the year, contributions totalled £6,000 (2022 - £5,000). As at 31 March 2023, the Company's pension commitment was £Nil (2022 - £Nil).

#### 15. Related party transactions

The Company has taken advantage of an exemption available under FRS 102 not to disclose transactions with 100%-owned group companies.

During the year the Company was recharged costs from a company owned and controlled by shareholders and directors of the wider group, totalling £101,000 (2022 - £16,000), and the Company recharged £138,000 (2022 - £nil) to the same company, and made a payment of £33,000 (2022 - £21,000) to that company. As at 31 March 2023, an amount of £11,000 was owed by that company (2022 - £6,000) in respect of these transactions and is included in other receivables. The balance is interest-free, unsecured and repayable on demand.

#### 16. Controlling party

The Company is 100% owned and controlled by Clearwater Specialist Care Enterprise Limited, which is the Company's immediate controlling party. The Company's ultimate controlling party is Salutem LD Topco Limited ("Topco"). The results of the Company are included in the consolidated financial statements of Topco, which is the largest and smallest group of undertakings for which group accounts are drawn up. Topco's registered office is Minton Place, Victoria Street, Windsor, SL4 1EG.