

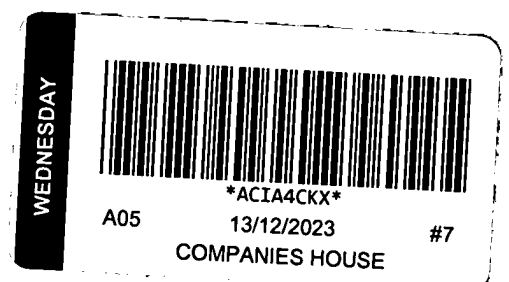
Registered number: 06748334

RD DAVIES LIMITED

UNAUDITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023



RD DAVIES LIMITED

COMPANY INFORMATION

| | |
|------------------|---|
| Directors | Catherine Brady Dawn Farrell Shalin Mehra |
|------------------|---|

| | |
|--------------------------|----------|
| Registered number | 06748334 |
|--------------------------|----------|

| | |
|--------------------------|---|
| Registered office | 15 Basset Court Loake Close Grange Park Northampton NN4 5EZ |
|--------------------------|---|

RD DAVIES LIMITED

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RD DAVIES LIMITED

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

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

Principal activity

The principal activity of the company in the year under review was that of the provision of dental services to the general public.

Results and dividends

The profit for the year, after taxation, amounted to £159,260 (2022 - £197,149).

Directors

The directors who served during the year were:

Catherine Brady
Dawn Farrell
Shalin Mehra

Post balance sheet events

There have been no significant events affecting the Company since the year end.

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 on 11 December 2023 and signed on its behalf.

DocuSigned by:

Shalin Mehra

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Shalin Mehra
Director

RD DAVIES LIMITED

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

| | Note | 2023 £ | 2022 £ |
|---|------|------------------|------------------|
| Turnover | | 1,030,368 | 1,044,706 |
| Cost of sales | | (519,438) | (463,085) |
| Gross profit | | 510,930 | 581,621 |
| Administrative expenses | | (337,780) | (326,666) |
| Operating profit | | 173,150 | 254,955 |
| Interest payable and similar expenses | | (1,105) | 271 |
| Profit before tax | | 172,045 | 255,226 |
| Tax on profit | 6 | (12,785) | (58,077) |
| Profit after tax | | 159,260 | 197,149 |
| Retained earnings at the beginning of the year | | 1,175,711 | 978,562 |
| Profit for the year | | 159,260 | 197,149 |
| Retained earnings at the end of the year | | 1,334,971 | 1,175,711 |

The notes on pages 5 to 17 form part of these financial statements.

RD DAVIES LIMITED
REGISTERED NUMBER: 06748334

BALANCE SHEET
AS AT 31 MARCH 2023

| | Note | 2023 £ | 2022 £ |
|--|------|------------------|------------------|
| Fixed assets | | | |
| Intangible assets | 7 | - | - |
| Tangible assets | 8 | 148,094 | 70,365 |
| | | <u>148,094</u> | <u>70,365</u> |
| Current assets | | | |
| Stocks | | 35,604 | 17,089 |
| Debtors: amounts falling due within one year | 9 | 1,331,681 | 1,239,044 |
| Cash at bank and in hand | 10 | 60 | 60 |
| | | <u>1,367,345</u> | <u>1,256,193</u> |
| Creditors: amounts falling due within one year | 11 | (157,064) | (144,985) |
| Net current assets | | <u>1,210,281</u> | <u>1,111,208</u> |
| Total assets less current liabilities | | <u>1,358,375</u> | <u>1,181,573</u> |
| Provisions for liabilities | | | |
| Deferred tax | 12 | (23,304) | (5,762) |
| | | <u>(23,304)</u> | <u>(5,762)</u> |
| Net assets | | <u>1,335,071</u> | <u>1,175,811</u> |
| Capital and reserves | | | |
| Called up share capital | 13 | 100 | 100 |
| Profit and loss account | | 1,334,971 | 1,175,711 |
| | | <u>1,335,071</u> | <u>1,175,811</u> |

RD DAVIES LIMITED
REGISTERED NUMBER: 06748334

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

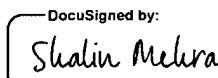
The directors consider that the Company is entitled to exemption from audit under section 479A of the Companies Act 2006.

The 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 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 on 11 December 2023.

DocuSigned by:

4A41CEC72BEA4DA.....
Shalin Mehra
Director

The notes on pages 5 to 17 form part of these financial statements.

RD DAVIES LIMITED

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

1. General information

The company is a private company limited by share capital, incorporated in England and Wales.

The principal place of business is:

15 Basset Court
Loake Close
Grange Park
Northampton
NN4 5EZ

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 judgment in applying the Company's accounting policies (see note 3).

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 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirements of Section 26 Share-based Payment paragraphs 26.18(b), 26.19 to 26.21 and 26.23;
- the requirements of Section 33 Related Party Disclosures paragraph 33.7;
- the requirement of paragraph 24(b) of IFRS 6 Exploration for and Evaluation of Mineral Resources to disclose the operating and investing cash flows arising from the exploration for and evaluation of mineral resources (when applying this standard in accordance with paragraph 34.11 of FRS 102).

This information is included in the consolidated financial statements of Riviera Topco Limited as at 31 March 2023 and these financial statements may be obtained from Companies House.

RD DAVIES LIMITED

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

2. Accounting policies (continued)

2.3 Going concern

In previous years, the financial statements have been prepared on a going concern basis, however the directors have taken the decision to cease trading within the next twelve months following a move to restructure the group and rationalise entities that are no longer required.

Following these decisions made by the Directors, there is intent to liquidate RD Davies Limited. Accordingly the directors have not prepared the financial statements on a going concern basis. Given the nature of the assets and liabilities held at 31 March 2023, this has not resulted in any recognition or measurement adjustments in preparing these financial statements.

2.4 Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

Sale of goods

Turnover from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of turnover can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of turnover can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.5 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

RD DAVIES LIMITED

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

2. Accounting policies (continued)

2.6 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.

2.7 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 Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

2.8 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 balance sheet 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 balance sheet 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 balance sheet date.

RD DAVIES LIMITED

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

2. Accounting policies (continued)

2.9 Intangible assets

Goodwill

Goodwill represents the difference between amounts paid on the cost of a business combination and the acquirer's interest in the fair value of its identifiable assets and liabilities of the acquiree at the date of acquisition. Subsequent to initial recognition, goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is amortised on a straight-line basis to the Statement of Income and Retained Earnings over its useful economic life.

Other intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

The estimated useful lives range as follows:

| | | | |
|----------|---|----|-------|
| Goodwill | - | 10 | years |
|----------|---|----|-------|

2.10 Tangible fixed assets

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:

| | |
|------------------------|--------------------------------|
| Leasehold improvements | - Over the period of the lease |
| Plant and machinery | - 20% |
| Fixtures and fittings | - 20% |

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.

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

RD DAVIES LIMITED

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

2. Accounting policies (continued)

2.11 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a weighted average basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.12 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.

2.13 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.14 Creditors

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

2.15 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 balance sheet 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 Balance Sheet.

RD DAVIES LIMITED

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

2. Accounting policies (continued)**2.16 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Investments in non-derivative instruments that are equity to the issuer are measured:

- at fair value with changes recognised in the Statement of Income and Retained Earnings if the shares are publicly traded or their fair value can otherwise be measured reliably;
- at cost less impairment for all other investments.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Income and Retained Earnings.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an 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.

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in profit or loss in finance costs or income as appropriate. The company does not currently apply hedge accounting for interest rate and foreign exchange derivatives.

RD DAVIES LIMITED

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

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

Judgements

In applying the Company's accounting policies, the directors are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The directors' best judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be appropriate.

Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing 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.

Key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The key accounting estimates and assumptions of the Company are:

Impairment of intangible assets and goodwill; and
Useful expected lives of tangible assets.

Intangible assets are reviewed periodically and assessed for impairment.

4. Employees

The average monthly number of employees, including directors, during the year was 14 (2022 - 12).

5. Directors' remuneration

Directors are remunerated by other group companies.

RD DAVIES LIMITED

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

6. Taxation

| | 2023 £ | 2022 £ |
|--|----------------|---------------|
| Corporation tax | | |
| Current tax on profits for the year | - | 56,007 |
| Adjustments in respect of prior periods | (4,757) | - |
| Total current tax | (4,757) | 56,007 |
| Deferred tax | | |
| Origination and reversal of timing differences | 17,542 | 904 |
| Effect of changes in tax rates | - | 1,166 |
| Total deferred tax | 17,542 | 2,070 |
| Taxation on profit on ordinary activities | 12,785 | 58,077 |

Factors affecting tax charge for the year

The tax assessed for the year is lower than (2022 - higher than) the standard rate of corporation tax in the UK of 19% (2022 - 19%). The differences are explained below:

| | 2023 £ | 2022 £ |
|--|---------------|---------------|
| Profit on ordinary activities before tax | 172,045 | 255,226 |
| Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2022 - 19%) | 32,689 | 48,493 |
| Effects of: | | |
| Fixed asset differences | (3,577) | 8,201 |
| Remeasurement of deferred tax for changes in tax rates | 4,210 | 1,383 |
| Adjustments to tax charge in respect of prior periods | (4,757) | - |
| Group relief claimed | (15,780) | - |
| Total tax charge for the year | 12,785 | 58,077 |

Factors that may affect future tax charges

In the 2021 Spring Budget, the UK Government announced that from 1 April 2023 the corporation tax rate would increase from 19% to 25%. Deferred taxes at the balance sheet date have been measured using these enacted tax rates and reflected in these financial statements.

RD DAVIES LIMITED

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

7. Intangible assets

| | Goodwill £ |
|-----------------------|---------------|
| Cost | |
| At 1 April 2022 | 320,000 |
| At 31 March 2023 | 320,000 |
| Amortisation | |
| At 1 April 2022 | 320,000 |
| At 31 March 2023 | 320,000 |
| Net book value | |
| At 31 March 2023 | - |
| At 31 March 2022 | - |

RD DAVIES LIMITED

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

8. Tangible fixed assets

| | Leasehold improvements £ | Plant and machinery £ | Fixtures and fittings £ | Work In Progress £ | Total £ |
|--------------------------|--------------------------------|-----------------------------|-------------------------------|--------------------------|------------|
| Cost or valuation | | | | | |
| At 1 April 2022 | 47,831 | 63,799 | 15,702 | - | 127,332 |
| Additions | - | 76,349 | 18,658 | 4,069 | 99,076 |
| At 31 March 2023 | 47,831 | 140,148 | 34,360 | 4,069 | 226,408 |
| Depreciation | | | | | |
| At 1 April 2022 | 14,686 | 34,133 | 8,148 | - | 56,967 |
| Charge for the year | 3,671 | 15,272 | 2,404 | - | 21,347 |
| At 31 March 2023 | 18,357 | 49,405 | 10,552 | - | 78,314 |
| Net book value | | | | | |
| At 31 March 2023 | 29,474 | 90,743 | 23,808 | 4,069 | 148,094 |
| At 31 March 2022 | 33,145 | 29,666 | 7,554 | - | 70,365 |

9. Debtors

| | 2023 £ | 2022 £ |
|------------------------------------|-----------|-----------|
| Amounts owed by group undertakings | 1,316,819 | 1,226,928 |
| Other debtors | 4,947 | 3,295 |
| Prepayments and accrued income | 9,915 | 8,821 |
| | 1,331,681 | 1,239,044 |

Amounts due from group companies are unsecured, interest free, have no fixed date of repayment and are repayable on demand.

RD DAVIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**10. Cash and cash equivalents**

| | 2023 £ | 2022 £ |
|--------------------------|-----------|-----------|
| Cash at bank and in hand | <u>60</u> | <u>60</u> |

11. Creditors: Amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------------|----------------|----------------|
| Corporation tax | - | 56,007 |
| Other taxation and social security | 4,999 | 4,148 |
| Other creditors | 88,357 | 66,903 |
| Accruals and deferred income | 63,708 | 17,927 |
| | <u>157,064</u> | <u>144,985</u> |

12. Deferred taxation

| | 2023 £ |
|---------------------------|----------------------|
| At beginning of year | 5,762 |
| Charged to profit or loss | 17,542 |
| At end of year | <u>23,304</u> |

The provision for deferred taxation is made up as follows:

| | 2023 £ | 2022 £ |
|--------------------------------|---------------|--------------|
| Fixed asset timing differences | 23,656 | 6,017 |
| Short term timing differences | (352) | (255) |
| | <u>23,304</u> | <u>5,762</u> |

RD DAVIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**13. Share capital**

| | 2023 £ | 2022 £ |
|--|------------|-----------|
| Allotted, called up and fully paid | | |
| 100 (2022 - 100) Ordinary shares of £1.00 each | 100 | 100 |

14. Pension commitments

The Company makes contributions into a workplace pension scheme. During the year an amount of £5,618 (2022: £5,151) was paid into the scheme. There was an amount of £1,407 (2022: £1,023) outstanding contributions due at the year end.

15. Commitments under operating leases

At 31 March 2023 the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

| | 2023 £ | 2022 £ |
|--|----------------|-----------|
| Not later than 1 year | 15,600 | 15,600 |
| Later than 1 year and not later than 5 years | 62,400 | 62,400 |
| Later than 5 years | 35,490 | 51,307 |
| | 113,490 | 129,307 |

The amount of non-cancellable operating lease payments recognised as an expense during the year was £15,600 (2022: £15,600).

16. Related party transactions

The Company has taken advantage of the exemption available under FRS102 from disclosing transactions between wholly-owned subsidiaries or with their ultimate parent, Riviera Topco Limited (registered office: 15 Basset Court, Loake Close, Grange Park, Northampton, NN4 5EZ).

RD DAVIES LIMITED

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

17. Controlling party

The Company's immediate parent Company is Rodericks (Wales) Limited, incorporated in England and Wales.

The parent of the largest group in which these financial statements are consolidated is Riviera Topco Limited, incorporated in England and Wales.

The parent of the smallest group in which these financial statements are consolidated is Riviera Topco Limited, incorporated in England and Wales.

The address of Riviera Topco Limited is:

15 Basset Court, Loake Close, Grange Park, Northampton, NN4 5EZ.

The group accounts of Riviera Topco Limited are also available at Companies House.