

Company Registration No. 07395312 (England and Wales)

**MELLI LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE 52 WEEK PERIOD ENDED 30 JANUARY 2022**

# MELLI LIMITED

## COMPANY INFORMATION

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|                          |  |
|--------------------------|--|
| <b>Directors</b>         | J E Baer<br>M D George<br>M J Goddard<br>J L Jones<br>G E Roberts                                      |
| <b>Company number</b>    | 07395312   |
| <b>Registered office</b> | The Victory Offices<br>112 Victory Road<br>Blackpool<br>FY1 3NW  |
| <b>Auditor</b>           | RSM UK Audit LLP<br>Bluebell House<br>Brian Johnson Way<br>Preston<br>Lancashire<br>PR2 5PE            |
| <b>Bankers</b>           | HSBC Bank Plc<br>Level 6 Metropolitan House<br>CBX3, 321 Avebury Boulevard<br>Milton Keynes<br>MK9 2GA |
| <b>Solicitors</b>        | Proskauer Rose UK LLP<br>110 Bishopsgate<br>London<br>EC2N 4AY   |

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# **MELLI LIMITED**

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# **MELLI LIMITED**

## **STRATEGIC REPORT**

***FOR THE 52 WEEK PERIOD ENDED 30 JANUARY 2022***

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The directors present the strategic report for the period ended 30 January 2022.

### **Fair review of the business**

Melli Limited is an intermediate holding company whose parent company is Apis Limited and whose subsidiary is Amber Taverns Limited. The principal activity of Amber Taverns Limited is that of public house management.

A detailed review of the trading activities of the Group, headed by Kildale Topco Limited, can be seen in the accounts of Amber Taverns Limited.

Melli Limited is a dormant company.

### **Principal risks and uncertainties**

This company is an intermediate holding company. It has traded as expected. This company is included within the Group consolidated accounts Kildale Topco Limited. Please refer through to the Group consolidated accounts for further information on the group's economic environment risk, regulatory risk, financial risk management objectives and policies, future developments and key performance indicators.

### **Section 172**

Please refer through to the Group consolidated accounts (Kildale Topco Limited) where the group's compliance with Section 172 has been detailed.

On behalf of the board

J L Jones

**Director**

26 September 2022

# **MELLI LIMITED**

## **DIRECTORS' REPORT**

### **FOR THE 52 WEEK PERIOD ENDED 30 JANUARY 2022**

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The directors present their annual report and financial statements for the period ended 30 January 2022.

#### **Results and dividends**

The results for the period are set out on page 9.

#### **Directors**

The directors who held office during the period and up to the date of signature of the financial statements were as follows:

J E Baer  
M D George  
M J Goddard  
J L Jones  
G E Roberts

#### **Qualifying third party indemnity provisions**

The company has made qualifying third party indemnity provisions for the benefit of its directors during the period. These provisions remain in force at the reporting date.

#### **Going Concern**

The company reported a profit after tax of £- for the period ended 30 January 2022 and as at 30 January 2022 has net liabilities of £3,563,548 and net current liabilities of £17,299,301.

The company is an intermediate holding company within the group headed by Kildale Topco Limited which has positive net assets at the balance sheet date and has indicated its intention to provide ongoing support to the subsidiaries of the group for at least 12 months and thereafter for the foreseeable future.

The group is currently returning to near pre-Covid levels of trading and profitability.

The company's financing includes bank loans due for repayment on 26 October 2023. The directors have instigated a strategic review in order to refinance this facility. At the current time discussions are ongoing with the company's existing bankers and shareholders. The directors expect the refinancing to have completed within the next 12 months

In light of the above, the Directors, having considered the current trading prospects, identifiable risks, working capital requirements and the availability of finance, have produced forecasts and sensitivities extending more than 12 months from the date of signing and are of the opinion that the company is a going concern. The accounts have been prepared on this basis.

#### **Auditor**

The auditor, RSM UK Audit LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

#### **Strategic report**

The company has chosen in accordance with Companies Act 2006, s. 414C(11) to set out in the company's strategic report information required by Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008, Sch. 7 to be contained in the directors' report.

#### **Statement of disclosure to auditor**

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

## **MELLI LIMITED**

### **DIRECTORS' REPORT (CONTINUED)**

***FOR THE 52 WEEK PERIOD ENDED 30 JANUARY 2022***

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#### **Modern Slavery Act 2015**

In accordance with the requirements of the Modern Slavery Act, the board has reviewed and approved its compliance statement, this can be viewed on the company website [www.ambertaverns.co.uk](http://www.ambertaverns.co.uk)

On behalf of the board

J L Jones

**Director**

26 September 2022

## **MELLI LIMITED**

### **DIRECTORS' RESPONSIBILITIES STATEMENT**

***FOR THE 52 WEEK PERIOD ENDED 30 JANUARY 2022***

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The directors are responsible for preparing the Strategic Report and 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 United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

# MELLI LIMITED

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MELLI LIMITED

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### Opinion

We have audited the financial statements of Melli Limited (the 'company') for the period ended 30 January 2022 which comprise the profit and loss account, the statement of comprehensive income, the balance sheet, the statement of changes in equity and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 January 2022 and of its result for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### 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 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.

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.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial period 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.



## **MELLI LIMITED**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF MELLI LIMITED**

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#### **Matters on which we are required to report by exception**

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 material misstatements in the strategic report or the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you 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.

#### **Responsibilities of directors**

As explained more fully in the directors' responsibilities statement on page 4, 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.

## **MELLI LIMITED**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF MELLI LIMITED**

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##### **The extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory frameworks that the company operates in and how the company is complying with the legal and regulatory frameworks;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102 and the Companies Act 2006. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included, reviewing financial statement disclosures.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to health & safety. We performed audit procedures to inquire of management whether the company is in compliance with these law and regulations including a review of board minutes and requested sight of any other relevant correspondence.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries, challenging judgements and estimates applied.

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

## **MELLI LIMITED**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF MELLI LIMITED**

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##### **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.

**Jonathan Lowe (Senior Statutory Auditor)**  
**For and on behalf of RSM UK Audit LLP**

26 September 2022

**Chartered Accountants**  
**Statutory Auditor**

Bluebell House  
Brian Johnson Way  
Preston  
Lancashire  
PR2 5PE

## **MELLI LIMITED**

### **PROFIT AND LOSS ACCOUNT**

***FOR THE 52 WEEK PERIOD ENDED 30 JANUARY 2022***

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|  | <b>2022</b> | <b>2021</b> |
|--|-------------|-------------|
|  | <b>£</b>    | <b>£</b>    |
| <b>Profit before taxation</b>          | -           | -           |
| Tax on profit                          | -           | -           |
|  | <hr/>       | <hr/>       |
| <b>Profit for the financial period</b> | -           | -           |
|  | <hr/> <hr/> | <hr/> <hr/> |

The profit and loss account has been prepared on the basis that all operations are continuing operations.

## **MELLI LIMITED**

### **STATEMENT OF COMPREHENSIVE INCOME**

***FOR THE 52 WEEK PERIOD ENDED 30 JANUARY 2022***

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|   | <b>2022</b> | <b>2021</b> |
|---|-------------|-------------|
|   | <b>£</b>    | <b>£</b>    |
| Loss for the period                       | -           | -           |
| Other comprehensive income                | -           | -           |
|   | <hr/>       | <hr/>       |
| Total comprehensive income for the period | -           | -           |
|   | <hr/>       | <hr/>       |

# MELLI LIMITED

## BALANCE SHEET

AS AT 30 JANUARY 2022

|   | Notes | 2022<br>£    | £ | 2021<br>£    | £ |
|---|-------|--------------|---|--------------|---|
| <b>Fixed assets</b>                                   |       |              |   |              |   |
| Investments   | 6     | 13,735,753   |   | 13,735,753   |   |
| <b>Current assets</b>                                 |       | -            |   | -            |   |
| <b>Creditors: amounts falling due within one year</b> | 8     | (17,299,301) |   | (17,299,301) |   |
| <b>Net current liabilities</b>                        |       | (17,299,301) |   | (17,299,301) |   |
| <b>Net liabilities</b>                                |       | (3,563,548)  |   | (3,563,548)  |   |
| <b>Capital and reserves</b>                           |       |              |   |              |   |
| Called up share capital                               | 9     | 3,112,500    |   | 3,112,500    |   |
| Equity reserve  | 10    | 133,836      |   | 133,836      |   |
| Profit and loss reserves                              | 11    | (6,809,884)  |   | (6,809,884)  |   |
| <b>Total equity</b>                                   |       | (3,563,548)  |   | (3,563,548)  |   |

The financial statements were approved by the board of directors and authorised for issue on 26 September 2022 and are signed on its behalf by:

J L Jones  
**Director**

**Company Registration No. 07395312**

## MELLI LIMITED

### STATEMENT OF CHANGES IN EQUITY

*FOR THE 52 WEEK PERIOD ENDED 30 JANUARY 2022*

|  | Share capital | Equity<br>reserves | Profit and<br>loss reserves | Total       |
|--|---------------|--------------------|-----------------------------|-------------|
|  | £             | £                  | £                           | £           |
| <b>Balance at 3 February 2020</b>                    | 3,112,500     | 133,836            | (6,809,884)                 | (3,563,548) |
| <b>Period ended 31 January 2021:</b>                 |               |                    |                             |             |
| Profit and total comprehensive income for the period | -             | -                  | -                           | -           |
| <b>Balance at 31 January 2021</b>                    | 3,112,500     | 133,836            | (6,809,884)                 | (3,563,548) |
| <b>Period ended 30 January 2022:</b>                 |               |                    |                             |             |
| Profit and total comprehensive income for the period | -             | -                  | -                           | -           |
| <b>Balance at 30 January 2022</b>                    | 3,112,500     | 133,836            | (6,809,884)                 | (3,563,548) |

# MELLI LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE 52 WEEK PERIOD ENDED 30 JANUARY 2022**

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### 1 Accounting policies

#### Company information

Melli Limited is a private company limited by shares incorporated in England and Wales. The registered office is The Victory Offices, 112 Victory Road, Blackpool, FY1 3NW.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

This company is a qualifying entity for the purposes of FRS 102, being a member of a group where the parent of that group prepares publicly available consolidated financial statements, including this company, which are intended to give a true and fair view of the assets, liabilities, financial position and profit or loss of the group. The company has therefore taken advantage of exemptions from the following disclosure requirements:

- Section 7 'Statement of Cash Flows': Presentation of a statement of cash flow and related notes and disclosures;
- Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues: Interest income/expense and net gains/losses for financial instruments not measured at fair value; basis of determining fair values; details of collateral, loan defaults or breaches, details of hedges, hedging fair value changes recognised in profit or loss and in other comprehensive income;
- Section 26 'Share based Payment': Share-based payment expense charged to profit or loss, reconciliation of opening and closing number and weighted average exercise price of share options, how the fair value of options granted was measured, measurement and carrying amount of liabilities for cash-settled share-based payments, explanation of modifications to arrangements;
- Section 33 'Related Party Disclosures': Compensation for key management personnel.

The financial statements of the company are consolidated in the financial statements of Kildale Topco Limited. These consolidated financial statements are available from Companies House, Crown Way, Cardiff, CF14 3UZ.



# MELLI LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 52 WEEK PERIOD ENDED 30 JANUARY 2022

### 1 Accounting policies

(Continued)

#### 1.2 Going concern

The company is an intermediate holding company within the group headed by Kildale Topco Limited which has positive net assets at the balance sheet date and has indicated its intention to provide ongoing support to the subsidiaries of the group for at least 12 months from the date of approval of the financial statements and thereafter for the foreseeable future.

The group is currently returning to near pre-Covid levels of trading and profitability.

The company's financing includes bank loans due for repayment on 26 October 2023. The directors have instigated a strategic review in order to refinance this facility. At the current time discussions are ongoing with the company's existing bankers and shareholders. The directors expect the refinancing to have completed within the next 12 months

In light of the above, the Directors, having considered the current trading prospects, identifiable risks, working capital requirements and the availability of finance, have produced forecasts and sensitivities extending more than 12 months from the date of signing and are of the opinion that the company is a going concern. The accounts have been prepared on this basis.

#### 1.3 Reporting period

These financial statements have been prepared on a 52-week basis to 30th January 2022.

#### 1.4 Fixed asset investments

##### *Investments in subsidiaries*

These are separate financial statements of the company. Investments in subsidiaries are carried at cost less impairment.

### 2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount 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.

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. The directors do not consider that there are any significant judgements and key sources of estimation uncertainty

### 3 Auditor's remuneration

|   | 2022 | 2021 |
|---|------|------|
| Fees payable to the company's auditor and associates: | £    | £    |
| <b>For audit services</b>                             |      |      |
| Audit of the financial statements of the company      | 750  | 750  |
|   | ==   | ==   |
| <b>For other services</b>                             |      |      |
| Taxation compliance services                          | 750  | 750  |
|   | ==   | ==   |

The audit fees for 2022 and 2021 have been borne by Amber Taverns Limited, another group company.

# MELLI LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE 52 WEEK PERIOD ENDED 30 JANUARY 2022

### 3 Auditor's remuneration (Continued)

### 4 Employees

There are no individuals employed by Melli Limited.

### 5 Directors' remuneration

The directors received no remuneration for services provided to the company, as they were remunerated through Amber Taverns Limited, a related company, and no allocation of their fees is made to the company as their services to this company are considered to be negligible.

### 6 Fixed asset investments

|                                    | Notes | 2022<br>£  | 2021<br>£  |
|------------------------------------|-------|------------|------------|
| <i>Investments in subsidiaries</i> | 7     | 13,735,753 | 13,735,753 |

### 7 Subsidiaries

Details of the company's subsidiaries at 30 January 2022 are as follows:

| Name of undertaking   | Address | Class of<br>shares held | % Held<br>Direct |
|-----------------------|---------|-------------------------|------------------|
| Amber Taverns Limited | (i)     | Ordinary                | 100.00           |

Registered office addresses (all UK unless otherwise indicated):

(i) The Victory Offices, 112 Victory Road, Blackpool, Lancashire, FY1 3NW

### 8 Creditors: amounts falling due within one year

|                                    | 2022<br>£  | 2021<br>£  |
|------------------------------------|------------|------------|
| Amounts owed to group undertakings | 17,299,301 | 17,299,301 |

### 9 Share capital

|   | 2022<br>Number | 2021<br>Number | 2022<br>£ | 2021<br>£ |
|---|----------------|----------------|-----------|-----------|
| <b>Ordinary share capital<br/>Issued and fully paid</b> |                |                |           |           |
| Ordinary shares of £1 each                              | 3,112,500      | 3,112,500      | 3,112,500 | 3,112,500 |

## **MELLI LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE 52 WEEK PERIOD ENDED 30 JANUARY 2022**

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**10 Equity reserve**

Monies received for acquisition of Amber Taverns Limited.

**11 Profit and loss reserves**

Includes all current and prior period retained profits and losses net of distributions to owners.

**12 Related party transactions**

Advantage has been taken of the exemption given within FRS 102 Section 33 "Related Party Transactions" to wholly owned subsidiaries, not to disclose related party transactions with members of the group.

There is a composite Unlimited Multilateral Guarantee given by Kildale Parentco Limited, Kildale Bidco Limited, Ingleby (1951) Limited, Ingleby (1952) Limited, Apis Limited, Melli Limited, Amber Taverns Limited. There is a fixed charge over all present freehold and leasehold property, a first fixed charge over book and other debtors and a first floating charge over all assets and undertaking both present and future, initially dated 27 October 2017 and with supplementary security given on 22 April 2021.

**13 Ultimate controlling party**

The ultimate parent company is Kildale Topco Limited, which is the largest group in which the company is a member and for which Group Financial Statements are drawn up. Melli Ltd is also included in the consolidation accounts of Kildale Parentco Ltd along with all the subsidiary companies. Kildale Topco Limited and Kildale Parentco Ltd are registered in England. Copies of the consolidated financial statements of Kildale Topco Limited can be obtained from Companies House, Crown Way, Cardiff, CF14 3UZ.

The ultimate controlling party is MXP Partners LLP who own 61% shareholder of Kildale Topco (2021: MXP Partners LLP).

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.