

BIRMINGHAM CITY WOMEN FOOTBALL CLUB
LIMITED

Report of the Director and
Financial Statements for the Year Ended 30 June 2021

BIRMINGHAM CITY WOMEN FOOTBALL CLUB
LIMITED (REGISTERED NUMBER: 08308133)

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for the year ended 30 June 2021

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BIRMINGHAM CITY WOMEN FOOTBALL CLUB
LIMITED

Company Information
for the year ended 30 June 2021

Director:	G Zheng
Registered office:	St Andrew's Stadium Birmingham West Midlands B9 4RL
Registered number:	08308133 (England and Wales)
Auditors:	Haines Watts Birmingham LLP 5-6 Greenfield Crescent Edgbaston Birmingham West Midlands B15 3BE
Bankers:	HSBC UK 1 Centenary Square, Birmingham, B1 1HQ

**BIRMINGHAM CITY WOMEN FOOTBALL CLUB
LIMITED (REGISTERED NUMBER: 08308133)**

**Report of the Director
for the year ended 30 June 2021**

The director presents his report with the financial statements of the company for the year ended 30 June 2021.

Principal activity

The principal and continuing activity of the company is that of a football club, namely Birmingham City Women Football Club.

Director

G Zheng held office during the whole of the period from 1 July 2020 to the date of this report.

Statement as to disclosure of information to auditors

So far as the director is aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

The auditors, Haines Watts Birmingham LLP, were appointed during the year and are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the board:

G Zheng - Director

30 June 2022

BIRMINGHAM CITY WOMEN FOOTBALL CLUB
LIMITED (REGISTERED NUMBER: 08308133)

Director's Responsibilities Statement
for the year ended 30 June 2021

The director is responsible for preparing the Report of the Director and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has 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 director must not approve the financial statements unless he is 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 director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is 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 him to ensure that the financial statements comply with the Companies Act 2006. He is 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.

Report of the Independent Auditors to the Members of
Birmingham City Women Football Club
Limited

Opinion

We have audited the financial statements of Birmingham City Women Football Club Limited (the 'company') for the year ended 30 June 2021 which comprise the Statement of Comprehensive Income, Balance Sheet, Statement of Changes in Equity and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 101 'Reduced Disclosure Framework' (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 June 2021 and of its loss for the year 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 Auditors' 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 director's 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 director with respect to going concern are described in the relevant sections of this report.

Other information

The director is responsible for the other information. The other information comprises the information in the Report of the Director and the Director's Responsibilities Statement, but does not include the financial statements and our Report of the Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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 the audit:

- the information given in the Report of the Director for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Director has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Birmingham City Women Football Club
Limited

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 Report of the Director.

We have nothing to report in respect of the following matters where 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 director's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the director was not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Director.

Responsibilities of director

As explained more fully in the Director's Responsibilities Statement set out on page three, the director is 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 director determines 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 director is 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 director either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditors' 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 a Report of the Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to both the company itself and the industry in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the directors and other management. The most significant were identified as the Companies Act 2006. We obtained an understanding of the legal and regulatory framework applicable to both the company itself and the industry in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the directors and other management. The most significant were identified as the Companies Act 2006, UK GAAP (FRS101) and relevant tax legislation.

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquires of directors and management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the design effectiveness of the controls in place to prevent and detect fraud;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Report of the Independent Auditors to the Members of
Birmingham City Women Football Club
Limited

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 a Report of the Auditors 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.

Andrew Hughes (Senior Statutory Auditor)
for and on behalf of Haines Watts Birmingham LLP
5-6 Greenfield Crescent
Edgbaston
Birmingham
West Midlands
B15 3BE

30 June 2022

**BIRMINGHAM CITY WOMEN FOOTBALL CLUB
LIMITED (REGISTERED NUMBER: 08308133)**

**Statement of Comprehensive
Income
for the year ended 30 June 2021**

	Notes	2021 £	2020 £
Turnover	3	707,108	1,041,595
Administrative expenses		<u>(935,815)</u>	<u>(1,056,209)</u>
		(228,707)	(14,614)
Other operating income		<u>113,000</u>	<u>-</u>
Operating loss		(115,707)	(14,614)
Profit on disposal of players' registrations		<u>(2,795)</u>	<u>59,500</u>
(Loss)/profit before taxation	5	(118,502)	44,886
Tax on (loss)/profit	6	<u>-</u>	<u>-</u>
(Loss)/profit for the financial year		(118,502)	44,886
Other comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive income for the year		(118,502)	44,886

The notes form part of these financial statements

BIRMINGHAM CITY WOMEN FOOTBALL CLUB
LIMITED (REGISTERED NUMBER: 08308133)

Balance Sheet
30 June 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Intangible assets	7		1,318		1,384
Tangible assets	8		<u>10,444</u>		<u>146</u>
			11,762		1,530
Current assets					
Debtors	9	120,288		73,922	
Cash at bank and in hand		<u>60,686</u>		<u>148,384</u>	
		180,974		222,306	
Creditors					
Amounts falling due within one year	10	<u>298,358</u>		<u>210,956</u>	
Net current (liabilities)/assets			(117,384)		11,350
Total assets less current liabilities			(105,622)		12,880
Capital and reserves					
Called up share capital	11		1		1
Retained earnings			<u>(105,623)</u>		<u>12,879</u>
Shareholders' funds			(105,622)		12,880

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

The financial statements were approved by the director and authorised for issue on 30 June 2022 and were signed by:

G Zheng - Director

BIRMINGHAM CITY WOMEN FOOTBALL CLUB
LIMITED (REGISTERED NUMBER: 08308133)

Statement of Changes in Equity
for the year ended 30 June 2021

	Called up share capital £	Retained earnings £	Total equity £
Balance at 1 July 2019	1	(32,007)	(32,006)
Changes in equity			
Total comprehensive income	-	44,886	44,886
Balance at 30 June 2020	1	12,879	12,880
Changes in equity			
Total comprehensive income	-	(118,502)	(118,502)
Balance at 30 June 2021	1	(105,623)	(105,622)

The notes form part of these financial statements

**BIRMINGHAM CITY WOMEN FOOTBALL CLUB
LIMITED (REGISTERED NUMBER: 08308133)**

**Notes to the Financial Statements
for the year ended 30 June 2021**

1. Statutory information

Birmingham City Women Football Club Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. Accounting policies

Basis of preparation

These financial statements have been prepared in accordance with Financial Reporting Standard 101 "Reduced Disclosure Framework" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 101 "Reduced Disclosure Framework":

- the requirements of paragraphs 45(b) and 46 to 52 of IFRS 2 Share-based Payment;
- the requirements of paragraphs 62, B64(d), B64(e), B64(g), B64(h), B64(j) to B64(m), B64(n)(ii), B64(o)(ii), B64(p), B64(q)(ii), B66 and B67 of IFRS 3 Business Combinations;
- the requirements of paragraph 33(c) of IFRS 5 Non Current Assets Held for Sale and Discontinued Operations;
- the requirements of paragraph 24(6) of IFRS 6 Exploration for and Evaluation of Mineral Resources;
- the requirements of IFRS 7 Financial Instruments: Disclosures;
- the requirements of paragraphs 91 to 99 of IFRS 13 Fair Value Measurement;
- the requirements of paragraph 52, the second sentence of paragraph 89, and paragraphs 90, 91 and 93 of IFRS 16 Leases;
- the requirements of paragraph 58 of IFRS 16;
- the requirements of the second sentence of paragraph 110 and paragraphs 113(a), 114, 115, 118, 119(a) to (c), 120 to 127 and 129 of IFRS 15 Revenue from Contracts with Customers;
- the requirement in paragraph 38 of IAS 1 Presentation of Financial Statements to present comparative information in respect of:
 - paragraph 79(a)(iv) of IAS 1;
 - paragraph 73(e) of IAS 16 Property, Plant and Equipment;
 - paragraph 118(e) of IAS 38 Intangible Assets;
 - paragraphs 76 and 79(d) of IAS 40 Investment Property; and
 - paragraph 50 of IAS 41 Agriculture;
- the requirements of paragraphs 10(d), 10(f), 16, 38A, 38B, 38C, 38D, 40A, 40B, 40C, 40D and 111 of IAS 1 Presentation of Financial Statements;
- the requirements of paragraphs 134 to 136 of IAS 1 Presentation of Financial Statements;
- the requirements of IAS 7 Statement of Cash Flows;
- the requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors;
- the requirements of paragraphs 17 and 18A of IAS 24 Related Party Disclosures;
- the requirements in IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group;
- the requirements of paragraphs 134(d) to 134(f) and 135(c) to 135(e) of IAS 36 Impairments of Assets.

Going concern

These financial statements are prepared on the going concern basis. The company relies on the support of its immediate parent company, Birmingham City Football Club Plc ("BCFC"), who provide sponsorship for the company. BCFC meets its day to day funding requirements with support from the ultimate parent undertaking, Birmingham Sports Holdings Limited ("BSHL"). The directors of BSHL have provided written confirmation that it will continue to support BCFC and have indicated they expect that they will have sufficient working capital to be able to advance funds for BCFC to meet its financial obligations as and when they fall due up to June 2023.

**BIRMINGHAM CITY WOMEN FOOTBALL CLUB
LIMITED (REGISTERED NUMBER: 08308133)**

**Notes to the Financial Statements - continued
for the year ended 30 June 2021**

2. Accounting policies - continued

Revenue

Revenue represents income arising from sales to third parties, and excludes transfer fees receivable and value added tax.

- (i) Season ticket revenue is recognised over the period of the football season as home matches are played.
- (ii) Sponsorship contracts are recognised over the duration of the contract, either on a straight line basis, or over the period of the football season, as appropriate, based on the terms of the contract.
- (iii) Catering revenues are recognised on an earned basis.
- (iv) Sales of player's registrations are recorded at the date of signing of the contract for sale. Any costs incurred directly related to the sale are written off against profit on sale of player registrations as incurred.

Impairment of tangible and intangible assets

An impairment review on the intangible assets is undertaken if events or changes in circumstances indicate that the carrying amount of the player may not be recoverable. The club compares the carrying amount of the asset with its recoverable amount. The club does not consider that it is possible to determine the value in use of an individual football player in isolation as that player (unless via a sale or insurance recovery) cannot generate cash flows on his own. Furthermore, the club also considers that all of the players are unable to generate cash flows even when considered together. Accordingly the club considers the smallest cash generating unit to contain all first team players, the stadium and the training facilities.

The club calculates the value in use of this cash generating unit by discounting estimated expected future cash flows relating to the club activities and compares this value with the value of the intangible assets, stadium and training facilities (including related assets). If the expected future cash flows are below the recorded value of assets the club will make an impairment adjustment of assets on a prorata basis.

In certain instances there may be an individual player or group of players whom the club does not consider to be part of the First Team squad and who will therefore not contribute to the future cash flows earned by the cash generating unit. This is normally due to a permanent career threatening injury/condition or planned sale for proceeds below carrying value. In this situation, the carrying value of the player or group of players is removed from the carrying value of players assessed as part of the cash generating unit referred to above and instead these players will be assessed for impairment in isolation by considering their carrying value with the club's best estimate of their fair value less costs to sell.

Intangible fixed: cost and amortisation of acquired players' registrations

The costs associated with the acquisition of players' registrations are initially recorded at their fair value at the date of acquisition. These costs are fully amortised over the period of the respective players' contracts, being between 1 and 5 years. A provision is made in accruals for additional payments where, in management's opinion, the club or player is likely to achieve the requirements for these additional payments. Where the outcome of these requirements is uncertain, additional payments are not made as a provision but the maximum amount payable is disclosed as a contingent liability. As at 30 June 2021, £Nil was included as a contingent liability (2020: £Nil). Agent fees incurred relating to services provided to the club are capitalised as part of intangible assets.

Agent fees incurred in relation to services provided to the player but paid on their behalf by the club are treated as a prepayment and unwound over a period to match the length of the player's contract. This release is to the wages and salaries cost within the statement of comprehensive income rather than to player amortisation.

Amortisation of the costs of player registrations is charged to the statement of comprehensive income on a straight-line basis over the contract life of each individual player.

**BIRMINGHAM CITY WOMEN FOOTBALL CLUB
LIMITED (REGISTERED NUMBER: 08308133)**

**Notes to the Financial Statements - continued
for the year ended 30 June 2021**

2. Accounting policies - continued

Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost, net of depreciation.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery 33.3-50% straight line

Computer equipment 33.3% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the income statement.

Taxation

Current taxes are based on the results shown in the financial statements and are calculated according to local tax rules, using tax rates enacted or substantially enacted by the balance sheet date.

Defined contribution schemes

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the income statement in the period to which they relate.

Financial assets

The company's financial assets relate to trade and other receivables and cash and cash equivalents. Trade and other receivables are classified as loans and receivables and are measured at fair value plus transaction costs and are carried subsequently at amortised cost under the effective interest method, less provision for any impairment. Any change in their value through impairment or reversal of impairment is recognised in the statement of comprehensive income. There are no financial assets classified as fair value through profit and loss or as held to maturity or available for sale.

All financial assets are assessed for indicators of impairment at each statement of financial position date. Financial assets are impaired where there is evidence that a loss has occurred and that estimated future cash flows of the financial asset have been impacted. Objective evidence of impairment for a portfolio of receivables could include a company's past experience of collecting payments, an increase in the delayed number of payments in the portfolio and the average credit period, as well as observed changes in the national or local economic conditions that correlate with default on receivables.

Financial liabilities

Financial liabilities which include bank loans, overdrafts and trade and other payables are measured initially at fair value net of transaction costs under the effective interest method and thereafter at amortised cost. Finance charges are accounted for on an accruals basis in the statement of comprehensive income using the effective interest method.

3. Turnover

		2021	2020
	£		
Sponsorship		465,731	730,261
FA funding		231,186	174,715
Matchday receipts		-	33,358
Other commercial income		10,191	103,261
		<u>707,108</u>	<u>1,041,595</u>

**BIRMINGHAM CITY WOMEN FOOTBALL CLUB
LIMITED (REGISTERED NUMBER: 08308133)**

**Notes to the Financial Statements - continued
for the year ended 30 June 2021**

4. Employees and directors

	2021	2020
	£	£
Wages and salaries	492,764	579,394
Social security costs	45,073	46,689
Other pension costs	8,400	8,014
	<u>546,237</u>	<u>634,097</u>

The average number of employees during the year was as follows:

	2021	2020
Playing staff	18	27
Administration and other staff	5	7
	<u>23</u>	<u>34</u>

	2021	2020
	£	£
Director's remuneration	-	-

5. (Loss)/profit before taxation

The loss before taxation (2020 - profit before taxation) is stated after charging:

	2021	2020
	£	£
Depreciation - owned assets	2,701	1,434
Players registrations amortisation	10,211	25,887
Auditors' remuneration	<u>6,038</u>	<u>6,538</u>

6. Taxation

Analysis of tax expense

No liability to UK corporation tax arose for the year ended 30 June 2021 nor for the year ended 30 June 2020.

7. Intangible fixed assets

	Players registrations £
Cost	
At 1 July 2020	46,791
Additions	12,940
Disposals	(4,100)
At 30 June 2021	<u>55,631</u>
Amortisation	
At 1 July 2020	45,407
Amortisation for year	10,211
Eliminated on disposal	(1,305)
At 30 June 2021	<u>54,313</u>
Net book value	
At 30 June 2021	<u>1,318</u>
At 30 June 2020	<u>1,384</u>

**BIRMINGHAM CITY WOMEN FOOTBALL CLUB
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**Notes to the Financial Statements - continued
for the year ended 30 June 2021**

8. Tangible fixed assets

	Plant and machinery £	Computer equipment £	Totals £
Cost			
At 1 July 2020	6,931	2,718	9,649
Additions	12,000	999	12,999
At 30 June 2021	<u>18,931</u>	<u>3,717</u>	<u>22,648</u>
Depreciation			
At 1 July 2020	6,931	2,572	9,503
Charge for year	2,333	368	2,701
At 30 June 2021	<u>9,264</u>	<u>2,940</u>	<u>12,204</u>
Net book value			
At 30 June 2021	<u>9,667</u>	<u>777</u>	<u>10,444</u>
At 30 June 2020	<u>-</u>	<u>146</u>	<u>146</u>

9. Debtors: amounts falling due within one year

	2021 £	2020 £
Trade debtors	67,740	32,823
Other debtors	52,548	41,099
	<u>120,288</u>	<u>73,922</u>

10. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	289,848	167,395
Other creditors	1,510	19,561
Accrued expenses	7,000	24,000
	<u>298,358</u>	<u>210,956</u>

11. Called up share capital

Allotted, issued and fully paid:

Number:	Class:	Nominal value: £1	2021 £	2020 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

12. Pension commitments

The company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

The total costs charged to income in respect of defined contribution plans is £8,400 (2020: £8,014).

13. Related party disclosures

The company has taken advantage of the exemption conferred within IAS 24 not to disclose transactions between wholly owned members of the same group.

BIRMINGHAM CITY WOMEN FOOTBALL CLUB
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Notes to the Financial Statements - continued
for the year ended 30 June 2021

14. **Ultimate controlling party**

The immediate parent company of the club is Birmingham City Football Club Plc, a company incorporated in England and Wales.

The ultimate parent undertaking is Birmingham Sports Holdings Limited, a company incorporated in the Cayman Islands.

The largest group in which the results of the company are consolidated is that headed by Birmingham Sports Holdings Limited. The consolidated accounts of this company are available to the public and may be obtained from the company registrar. The smallest group accounts available is that headed by Birmingham City Plc.

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.