

Company Registration No. 09711516 (England and Wales)

**KINGFISHER BIDCO LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# KINGFISHER BIDCO LIMITED

## COMPANY INFORMATION

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<b>Directors</b>	D M Farrell S J Foster (Appointed 23 December 2022)
<b>Company number</b>	09711516
<b>Registered office</b>	First Floor Premises 14 Woolhall Street Bury St. Edmunds Suffolk IP33 1LA
<b>Auditor</b>	RSM UK Audit LLP Third Floor T Bromley 15-17 London Road Bromley Kent BR1 1DE
<b>Business address</b>	First Floor Premises 14 Woolhall Street Bury St. Edmunds Suffolk IP33 1LA

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# KINGFISHER BIDCO LIMITED

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# KINGFISHER BIDCO LIMITED

## STRATEGIC REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2022*

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The directors present the strategic report for the year ended 31 December 2022.

#### **Business review and future plans**

The principal activity of the company is that of a holding investment company. The result for the year was satisfactory. The loss for the year was £4,455 (2021: £60) which reflect audit fees and bank charges. The company has a net asset position of £210,278 (2021: £214,733) at the year end. The company is expected to continue with these activities at a similar level in the forthcoming year.

#### **Key performance indicators**

The directors of Kingfisher Topco Limited manage the group's operations on a group wide basis. For this reason, the company directors believe that analysis using key performance indicators for the company is not necessary or appropriate for an understanding of the development, performance, or position of Kingfisher Bidco Limited.

The development, performance, and position of Kingfisher Bidco Limited is discussed in the group's report and financial statements which does not comprise part of this report.

The directors have not identified any risks specific to this entity. Group risks have been covered in the consolidated financial statements of Kingfisher Topco Limited.

On behalf of the board

D M Farrell  
**Director**

5 October 2023

# KINGFISHER BIDCO LIMITED

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The directors present their annual report and financial statements for the year ended 31 December 2022.

#### Principal activities

The principal activity of the company continued to be that of a holding company.

#### Results and dividends

The results for the year are set out on page 7.

No ordinary dividends were paid (2021:£Nil). The directors do not recommend payment of a final dividend (2021:£Nil).

#### Directors

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

D M Farrell

S J Foster

M R Armour

(Appointed 23 December 2022)

(Resigned 23 December 2022)

#### Qualifying third party indemnity provisions

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

#### Auditor

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

#### Strategic report

Future developments are not disclosed within the Directors' Report as it is instead included within the Strategic Report on page 1 under s414c (11) of the Companies Act 2006.

#### 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.

On behalf of the board

D M Farrell

**Director**

5 October 2023

# **KINGFISHER BIDCO LIMITED**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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The directors are responsible for preparing the annual 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;
- 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.

# KINGFISHER BIDCO LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBER OF KINGFISHER BIDCO LIMITED

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#### Opinion

We have audited the financial statements of Kingfisher Bidco Limited (the 'company') for the year ended 31 December 2022 which comprise 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 Financial Reporting Standard 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 31 December 2022 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 *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 strategic report and the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

# **KINGFISHER BIDCO LIMITED**

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

### **TO THE MEMBER OF KINGFISHER BIDCO 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 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 set out on page 3, 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.

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

#### **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.



# **KINGFISHER BIDCO LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBER OF KINGFISHER BIDCO LIMITED**

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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 framework that the company operates in and how the company is complying with the legal and regulatory framework;
- 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, the Companies Act 2006 and tax compliance regulations. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing financial statement disclosures and evaluating statutory tax information prepared by the company's tax advisers.

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 and other adjustments and evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business and challenging judgments 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.

### **Use of our report**

This report is made solely to the company's member 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 member those matters we are required to state to the member 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 member, for our audit work, for this report, or for the opinions we have formed.

**William Farren FCA (Senior Statutory Auditor)**  
**For and on behalf of RSM UK Audit LLP**

5 October 2023

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

Third Floor  
T Bromley  
15-17 London Road  
Bromley  
Kent  
BR1 1DE

# KINGFISHER BIDCO LIMITED

## STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2022

		2022	2021
	Notes	£	£
Administrative expenses		(4,455)	(60)
		<u>          </u>	<u>          </u>
Loss before taxation		(4,455)	(60)
Tax on loss	5	-	-
		<u>          </u>	<u>          </u>
Loss for the financial year		<u><u>(4,455)</u></u>	<u><u>(60)</u></u>

# KINGFISHER BIDCO LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2022

		2022	2021
	Notes	£	£
<b>Fixed assets</b>			
Investments	6	2,938,405	2,938,405
<b>Current assets</b>			
Debtors	8	578,679	542,679
Cash at bank and in hand		845	37,025
		579,524	579,704
<b>Creditors: amounts falling due within one year</b>	9	(3,307,651)	(3,303,376)
<b>Net current liabilities</b>		(2,728,127)	(2,723,672)
<b>Net assets</b>		210,278	214,733
<b>Capital and reserves</b>			
Called up share capital	10	214,851	214,851
Profit and loss reserves	11	(4,573)	(118)
<b>Total equity</b>		210,278	214,733

The financial statements were approved by the board of directors and authorised for issue on 5 October 2023 and are signed on its behalf by:

D M Farrell  
Director

Company Registration No. 09711516

# KINGFISHER BIDCO LIMITED

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2022

	Share capital	Profit and loss reserves	Total
	£	£	£
Balance at 1 January 2021	214,851	(58)	214,793
Year ended 31 December 2021:			
Loss and total comprehensive income for the year	-	(60)	(60)
Balance at 31 December 2021	214,851	(118)	214,733
Year ended 31 December 2022:			
Loss and total comprehensive income for the year	-	(4,455)	(4,455)
Balance at 31 December 2022	214,851	(4,573)	210,278

# KINGFISHER BIDCO LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### 1 Accounting policies

#### Company information

Kingfisher Bidco Limited is a private company limited by shares incorporated in England and Wales. The registered office is First Floor Premises, 14 Woolhall Street, Bury St. Edmunds, Suffolk, IP33 1LA.

The company's principal activity and nature of its operations are disclosed in the Strategic Report and the Directors' Report.

#### 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, including the provisions of the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008.

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. 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 33 'Related Party Disclosures': Compensation for key management personnel.

The company has taken advantage of the exemption under section 400 of the Companies Act 2006 not to prepare consolidated accounts. The financial statements present information about the company as an individual entity and not about its group.

Kingfisher Bidco Limited is a wholly owned subsidiary of Kingfisher Midco Limited and the results of Kingfisher Bidco Limited are included in the consolidated financial statements of Kingfisher Topco Limited which are available from First Floor Premises, 14 Woolhall Street, Bury St. Edmunds, IP33 1LA.

#### 1.2 Going concern

At the time of approval of the financial statements, the directors have a reasonable expectation that the company is expected to have adequate resources to continue in operational existence for a period of at least 12 months from date of approval of these statements.

In arriving at this conclusion, the directors have taken into consideration the results to date for the current year along with the group forecasts and cash flow through to 31 December 2024. Thus, the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

# KINGFISHER BIDCO LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### 1.3 Fixed asset investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

##### **Basic financial assets**

Basic financial assets, which include amounts owed by group undertakings and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the financial asset is measured at the present value of the future receipts discounted at a market rate of interest.

##### **Other financial assets**

Other financial assets, including trade investments, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

##### **Impairment of financial assets**

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

##### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# KINGFISHER BIDCO LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including amounts owed to group undertakings, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

#### **Other financial liabilities**

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when, and only when, the company's contractual obligations are discharged, cancelled, or they expire.

### 1.6 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

### 1.7 Taxation

The tax expense represents the sum of the current tax expense and deferred tax expense. Current tax assets are recognised when tax paid exceeds the tax payable.

Current and deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited to other comprehensive income or equity, when the tax follows the transaction or event it relates to and is also charged or credited to other comprehensive income, or equity.

Current tax assets and current tax liabilities and deferred tax assets and deferred tax liabilities are offset, if and only if, there is a legally enforceable right to set off the amounts and the entity intends either to settle on the net basis or to realise the asset and settle the liability simultaneously.

### 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.

#### **Key sources of estimation uncertainty**

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

#### **Fixed Assets Investments**

Assessing whether or not investments in subsidiary entities remain unimpaired requires the exercising of judgement, particularly during a period of change in the underlying business and as a strategy of growth and performance improvement is pursued. In undertaking this assessment directors have regards to estimates of future profitability, discount rates and/or multiples of value that might be realised on sale. Each of these elements is subject to estimation uncertainty that may be subject to future revision and such uncertainty is heightened by the relatively early stage of the Company's development in its present form. Having undertaken a review as at 31 December 2022 the directors do not consider that any material impairment has arisen.

# KINGFISHER BIDCO LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 3 Operating loss

	2022 £	2021 £
Operating loss for the year is stated after charging:		
Fees payable to the company's auditor for the audit of the company's financial statements	4,275	-
	<u>4,275</u>	<u>-</u>

### 4 Employees

The company has no employees, other than the directors who did not receive any remuneration (2021:Nil).

### 5 Taxation

The actual charge for the year can be reconciled to the expected credit for the year based on the profit or loss and the standard rate of tax as follows:

	2022 £	2021 £
Loss before taxation	(4,455)	(60)
Expected tax credit based on the standard rate of corporation tax in the UK of 19% (2021:19%)	(846)	(11)
Group relief	846	11
Deferred tax not recognised	-	3
Remeasurement of deferred tax for changes in tax rates	-	(3)
Taxation charge for the year	<u>-</u>	<u>-</u>

### 6 Fixed asset investments

	Notes	2022 £	2021 £
Investments in subsidiaries	7	2,938,405	2,938,405
		<u>2,938,405</u>	<u>2,938,405</u>

On 2 July 2021 a charge was registered between Kingfisher Bidco Limited (chargor) and Shawbrook Bank Limited (lender) over the 215,751 shares held by Kingfisher Bidco Limited in Vita Health Group Limited.

### 7 Subsidiaries

Details of the company's subsidiaries at 31 December 2022 are as follows:



# KINGFISHER BIDCO LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Subsidiaries (Continued)

Name of undertaking	Address	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Crystal Palace Physio Holdings Limited	a)	Holding company	Ordinary	0	100.00
Vita Health Solutions Limited	a)	Physiotherapy services	Ordinary	0	100.00
Vita Health Group Limited	a)	Rehabilitation services	Ordinary	100.00	-
Vita Health Wellness Limited	a)	Counselling & rehabilitation services	Ordinary	0	100.00
Physiotherapy Specialists Limited	a)	Physiotherapy services	Ordinary	0	100.00
Physio For All Limited	a)	Physiotherapy services	Ordinary	0	100.00
The Abbey Clinic Limited	a)	Physiotherapy services	Ordinary	0	100.00
The Bisham Abbey Knee Clinic Limited	a)	Physiotherapy services	Ordinary	0	100.00
Physiotherapy2Fit Limited	a)	Physiotherapy services	Ordinary	0	100.00
Pennine MSK Partnership Limited	a)	Physiotherapy services	Ordinary	0	100.00

Registered office addresses (all UK unless otherwise indicated):

a) First Floor Premises, 14 Woolhall Street, Bury St. Edmunds, IP33 1LA

On 31 March 2022, Vita Health Group Limited acquired 100% of the shares of Physiotherapy2Fit Limited, a company registered in England and Wales.

On 22 April 2022, Vita Health Group Limited acquired 100% of the shares of Pennine MSK Partnership Limited, a company registered in England and Wales.

On 19 July 2022, VHG Holdco Limited was formally dissolved.

### 8 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Amounts owed by group undertakings	578,679	542,679

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

	2022	2021
	£	£
Amounts owed to group undertakings	3,303,376	3,303,376
Accruals and deferred income	4,275	-
	3,307,651	3,303,376

### 10 Share capital

	2022	2021	2022	2021
	Number	Number	£	£
Ordinary share capital				
Issued and fully paid				
Ordinary of £1 each	214,851	214,851	214,851	214,851

## KINGFISHER BIDCO LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**10 Share capital**

**(Continued)**

The Company's ordinary shares, which carry no right to fixed income, each carry the right to one vote at general meetings of the Company.

**11 Reserves**

**Profit and loss reserves**

Cumulative profit and loss net of distribution to owners.

**12 Ultimate controlling party**

The company's immediate parent company as at 31 December 2022 was Kingfisher Midco Limited.

The company's ultimate parent company as at 31 December 2022 was Kingfisher Topco Limited.

The largest and smallest group in which the results of the company are consolidated is that headed by Kingfisher Topco Limited. The consolidated accounts of Kingfisher Topco Limited are available from its registered office First Floor Premises, 14 Woolhall Street, Bury St. Edmunds, IP33 1LA.

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.