

Amended

EQUITIX TIGER ENGLISH GP LIMITED

11714128

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2019

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EQUITIX TIGER ENGLISH GP LIMITED

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2019

Contents	Pages
Directors' report	1
Balance sheet	2
Notes to the financial statements	3

EQUITIX TIGER ENGLISH GP LIMITED

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2019

The directors present their report and the financial statements of the company for the period 05 December 2018 to 31 December 2019

Principal activity

The company has been dormant, as defined in section 480 of the Companies Act 2006, throughout the period.

Directors

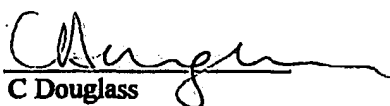
The directors who served during the period and up to the signing of the financial statements were:

J Brown (resigned 5 March 2020)

C Douglass (appointed 5 December 2018)

C Walker (appointed 5 March 2020)

Signed on behalf of the Board


C Douglass
Director

Approved by the Board on 1 September 2020.

EQUITIX TIGER ENGLISH GP LIMITED**AS AT 31 DECEMBER 2019**

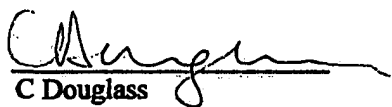
	Notes	2019 £
Investment	2	2
Current assets		
Debtors		1
Creditors		(2)
		<u>1</u>
Capital and reserves		
Called up share capital	3	1
		<u>1</u>
Shareholder's funds		<u>1</u>

The company did not trade during the current period and has made neither a profit nor a loss, nor any other recognised gain or loss.

For the financial period 05 December 2018 to 31 December 2019 the company was entitled to exemption from audit under section 480 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledges their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements were authorised for issue on 1 September 2020 and signed by:


C Douglass
Director

Company Registration No: 11714128

The notes on page 3 form part of these financial statements.

EQUITIX TIGER ENGLISH GP LIMITED

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2019

1 Accounting policies

Going concern

The principal activity of Equitix Tiger English GP Limited (the 'Company') is to hold an investment in Equitix Tiger English LP and Equitix Tiger Nominees Limited.

Basis of accounting

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with applicable accounting standards, which in this case is Financial Reporting Standard 102.

2 Investment

	2019 £
Equitix Tiger English LP	1
Equitix Tiger Nominees Limited	<u>1</u>
	<u>2</u>

3 Called up share capital

	2019 £
Allotted, issued and fully paid up	
1 ordinary share of £1 each	<u>1</u>
	<u>1</u>

During the period, the Company issued 1 ordinary £1 share for a total consideration of £1.

4 Controlling party

The Company's parent company is Equitix Tiger Scottish GP Limited. The smallest and largest group into which results of the Company are consolidated is Equitix Fund Holdco IV Limited, a company registered in England and Wales which is the ultimate parent company and controlling party.

Limited Partnership Registration No. LP019902 (England and Wales)

EQUITIX TIGER ENGLISH LP

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2019

THESE PARTNERSHIP ACCOUNTS
FORM PART OF THE ACCOUNTS
& COMPANY 11714128

EQUITIX TIGER ENGLISH LP

LIMITED PARTNERSHIP INFORMATION

General Partner	Equitix Tiger English GP Limited 3rd Floor South Building 200 Aldersgate Street London EC1A 4HD
Limited partnership number	LP019902
Registered office	3rd Floor, South Building 200 Aldersgate Street London EC1A 4HD
Auditor	UHY Hacker Young Quadrant House 4 Thomas More Square London E1W 1YW

EQUITIX TIGER ENGLISH LP

CONTENTS

	Page
General Partner's Report	1 - 2
Independent auditor's report	3 - 5
Profit and loss account	6
Balance sheet	7
Notes to the financial statements	8 - 13

EQUITIX TIGER ENGLISH LP

GENERAL PARTNER'S REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2019

The members present their annual report and financial statements for the period ended 31 December 2019.

Principal activities

The principal activity of the limited partnership is that of property investment.

Fair review of the business

The results for the period and the financial position at the period end were considered by the General Partner who expects that the limited partnership will be profitable in the foreseeable future.

Going concern

The General Partner considers that the partnership has adequate resources to continue its operational existence for the foreseeable future, notwithstanding the fact that the partnership had net assets of £1,830k at 31 December 2019. The basis of this expectation is because the partnership has received and will continue to receive support from its ultimate parent entity. Therefore, the financial statements have been prepared assuming the partnership will continue as a going concern.

In the annual review of the limited partnership's going concern, the general partner has considered the long term impact of the Covid-19 pandemic. The limited partnership has entered into long-term contracts with both customers and suppliers, and after careful review of these contracts the general partner is confident that the limited partnership can operate as normal for the next twelve months. The general partner has committed to carrying out regular reviews of the limited partnership's cash flows to monitor the ongoing situation.

Constitution and governance

The partnership is a limited partnership, registered on 10 December 2018 under the Limited Partnership Act 1907.

The registered office of the general partner and the principal place of business of the partnership is 3rd Floor (South), 200 Aldersgate Street, London, EC1A 4HD.

Partners' drawings, contributions and repayments

The partners' drawing policy allows each member to draw a proportion of their profit share, subject to the cash requirements of the business.

A partners' capital requirement is linked to their share of profit and the financing requirement of the limited partnership. There is no opportunity for appreciation of the capital subscribed. Just as incoming partners introduce their capital at "par", so the retiring partners are repaid their capital at "par".

The Partners

The General Partner is Equitix Tiger English GP Limited. The Limited Partner is Equitix Tiger English (S) LP.

Auditor

UHY Hacker Young were appointed as auditor to the limited partnership and in accordance with section 485 of the Companies Act 2006 (as applied by The Limited Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008), a resolution proposing that they be re-appointed will be put at a General Meeting.

EQUITIX TIGER ENGLISH LP

GENERAL PARTNER'S REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2019

Statement of partners responsibilities

The General Partner is responsible for preparing the General Partners' Report and the financial statements in accordance with applicable law and regulations.

The Partnership Agreement requires the General Partner to prepare financial statements for each financial year. Under that law the General Partner has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. The General Partner 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 Partnership and of the profit or loss of the Partnership for that period.


In preparing these financial statements, the General Partner 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 partnership will continue in business.

The General Partner is responsible for keeping adequate accounting records that are sufficient to show and explain the partnership's transactions and disclose with reasonable accuracy at any time the financial position of the partnership and enable them to ensure that the financial statements comply with the Partnerships (Accounts) Regulation 2008. They are also responsible for safeguarding the assets of the partnership and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the partners on27/08/2020.... and signed on behalf by:



C Douglass

Director

For and on behalf of Equitix Tiger English GP Limited

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF EQUITIX TIGER ENGLISH LP**

Opinion

We have audited the financial statements of Equitix Tiger English LP (the 'limited partnership') for the period ended 31 December 2019 which comprise the profit and loss account, the balance sheet 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 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 limited partnership's affairs as at 31 December 2019 and of its profit 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 as applied to limited partnerships by the Limited Partnerships (Accounts) Regulations 2008.

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 limited partnership 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the General Partners' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the General Partner has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the limited partnership's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF EQUITIX TIGER ENGLISH LP

Other information

The General Partner is responsible for the other information. The other information comprises the information included in the general partner's report, other than the financial statements and our auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 as applied to limited partnerships 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
- we have not received all the information and explanations we require for our audit; or
- the general partner was not entitled to prepare the financial statements in accordance with the small limited partnerships regime.

Responsibilities of General Partner

As explained more fully in the general partner responsibilities statement, the general partner 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 general partner determines 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 general partner is responsible for assessing the limited partnership'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 general partner intends to liquidate the limited partnership or to cease operations, or have no realistic alternative but to do so.

limited banknotes or to cause obstructions or have no legitimate alternative but to go on

concern and regard the joint control of economic unless the General Banker intends to identify the banknotes or apply to continue as a joint concern, questioning as applicable matters referred to joint in banking the financial statements the General Banker is responsible for assessing the limited

financial statements that the use of financial statements, whether due to fraud or error,

for such financial control as the General Banker determines is necessary to ensure the preparation of the banknotes of the financial statements and for joint control that they give a true and fair view and as explained more fully in the annual letter to shareholders and the General Banker is responsible for the preparation of General Banker

limited banknotes regime

- the General Banker was not entitled to have the financial statements in accordance with the law
- we have not received all the information and explanations we require for our audit or
- the financial statements are not in agreement with the accounting records and returns or
- received from branches not affected by us or
- adequate accounting records have not been kept or remain inadequate for our audit have not been

limited banknotes regime as to report to him if in our opinion:

We have nothing to report in respect of the following matters where the Companies Act 2006 is subject to matters on which we are required to report by exception

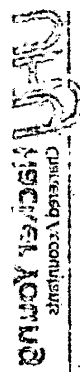
We have nothing to report in the report

this other information we are required to report that fact

information. If faced on the work we have performed we conclude that there is a material misstatement of which there is a material misstatement in the financial statements or a material misstatement of the other financial statements or statements of substantial material misstatements we are required to determine statements or on the whole obtained in the audit or otherwise appears to be materially misstated. If we find in doing so consider whether the other information is materially inconsistent with the financial information with our audit of the financial statements on responsibility is to read the other information that

the extent otherwise explicitly stated in our report we do not express any form of assurance conclusion about the report. Our opinion on the financial statements does not cover the other information and our opinion is the General Banker is responsible for the other information. The other information comprises the other information

TO THE MEMBERS OF EQUITY LIFE ENGLISH LTD INDEPENDENT AUDITORS REPORT (CONTINUED)



Report ERM 12M
4 London Road
Oxford, UK
OHA Hertford Avenue 11b

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF EQUITIX TIGER ENGLISH LP

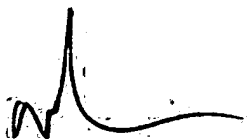
Auditor's responsibilities for the audit of the financial statements

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.

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 limited partnership's partners, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 as applied by the Limited Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008. Our audit work has been undertaken so that we might state to the limited partnership's general partner 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 limited partnership and the limited partnership's members as a body, for our audit work, for this report, or for the opinions we have formed.



Marc Waterman (Senior Statutory Auditor)
for and on behalf of UHY Hacker Young



Chartered Accountants
Statutory Auditor

EQUITIX TIGER ENGLISH LP

PROFIT AND LOSS ACCOUNT

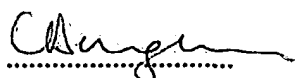
FOR THE PERIOD ENDED 31 DECEMBER 2019

	Notes	Period ended 31 December 2019 £'000
Turnover		2,188
Administrative expenses		(359)
Profit for the financial period before members' remuneration and profit shares available for discretionary division among members		1,829

EQUITIX TIGER ENGLISH LP**BALANCE SHEET****AS AT 31 DECEMBER 2019**

	Notes	2019 £'000	£'000
Fixed assets			
Investment properties	4		49,799
Current assets			
Debtors	5	11	
Cash at bank and in hand		714	
		<u>725</u>	
Creditors: amounts falling due within one year	6	(48,694)	
Net current liabilities			(47,969)
Total assets less current liabilities and net assets attributable to partners			<u>1,830</u>
Represented by:			
Partners' other interests	7		
Partners' capital classified as equity			1
Other reserves classified as equity			1,829
			<u>1,830</u>
Total partners' interests	7		
Partners' other interests			<u>1,830</u>

The financial statements were approved by the General Partner and authorised for issue on ...27/08/2020.....
and are signed on their behalf by:



C Douglass

Director

For and on behalf of Equitix Tiger English GP Limited
Limited Partnership Registration No. LP019902

EQUITIX TIGER ENGLISH LP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2019

1 Accounting policies

Limited partnership information

Equitix Tiger English LP is a limited partnership incorporated in England and Wales. The registered office is 3rd Floor, South Building, 200 Aldersgate Street, London, EC1A 4HD.

The limited partnership's principal activities are disclosed in the Members' Report.

1.1 Accounting convention

These financial statements have been prepared in accordance with the Partnership (Accounts) Regulations 2008, together 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 as applicable to companies subject to the small entities regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the limited partnership. Monetary amounts in these financial statements are rounded to the nearest £'000.

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.

1.2 Going concern

The partnership had net assets of £1,830k at the period end. However the financial statements have been prepared on going concern basis which assumes that the partnership will continue in operational existence for the foreseeable future. The basis of this expectation is because the partnership has received and will continue to receive support from its parent company, hence it is appropriate for the financial statements to be prepared on a going concern basis.

In the annual review of the limited partnership's going concern, the general partner has considered the long term impact of the Covid-19 pandemic. The limited partnership has entered into long-term contracts with both customers and suppliers, and after careful review of these contracts the general partner is confident that the limited partnership can operate as normal for the next twelve months. The general partner has committed to carrying out regular reviews of the limited partnership's cash flows to monitor the ongoing situation.

1.3 Reporting period

The reporting period for the entity is a longer period given that the entity was registered on 10th December 2018.

1.4 Turnover

Turnover represents rental income accounted on an accrual basis, excluding value added tax, as per the lease agreements.

EQUITIX TIGER ENGLISH LP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

1.5 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. Changes in fair value are recognised in profit or loss.

Where fair value cannot be achieved without undue cost or effort, investment property is accounted for as tangible fixed assets.

1.6 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.

1.7 Financial instruments

The limited liability partnership 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 limited liability partnership's statement of financial position when the limited liability partnership becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset and the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors 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 transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, 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.

EQUITIX TIGER ENGLISH LP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

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.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal 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 limited liability partnership 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 limited liability partnership after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

EQUITIX TIGER ENGLISH LP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

Other financial liabilities

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

Debt instruments that do not meet the conditions in FRS 102 paragraph 11.9 are subsequently measured at fair value through profit or loss. Debt instruments may be designated as fair value through profit or loss to eliminate or reduce an accounting mismatch or if the instruments are measured and their performance evaluated on a fair value basis in accordance with a documented risk management or investment strategy.

Derecognition of financial liabilities

Financial liabilities are derecognised when the limited liability partnership's obligations expire or are discharged or cancelled.

2 Operating profit

	2019
Operating profit for the period is stated after charging:	£'000
Auditor's remuneration	6

3 Partner remuneration and employee information

The partners received no remuneration from the Partnership. The Partnership does not have any employees.

4 Investment property

	2019
	£'000
Fair value	
At 10 December 2018	-
Additions through external acquisition	49,799
At 31 December 2019	49,799

The General Partner has considered the fair value of the investment property as at 31 December 2019. As the property was purchased in 2019, their best estimate of the property value is at cost.

The historical cost of the investment property included above was £49,799k.

EQUITIX TIGER ENGLISH LP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2019

5 Debtors

	2019
	£'000
Amounts falling due within one year:	
Other debtors	11
	<u>11</u>

6 Creditors: amounts falling due within one year

	2019
	£'000
Amounts owed to group undertakings	48,026
Other taxation and social security	115
Accruals and deferred income	553
	<u>48,694</u>

Amount owed to group undertakings is loan interest owed to parent company, Equitix Tiger (S) LP.

7 Reconciliation of Partners' Interests

	EQUITY		TOTAL
	Partners' other interests		PARTNERS' INTERESTS
	Partners' capital (classified as equity)	Other reserves	Total 2019
	£'000	£'000	£'000
Partners' interests at 10 December 2018	-	-	-
Profit for the period available for discretionary division among partners	-	1,829	1,829
	<u>-</u>	<u>1,829</u>	<u>1,829</u>
Partners' interests after profit for the period	-	1,829	1,829
Introduced by partners	1	-	1
	<u>1</u>	<u>1,829</u>	<u>1,830</u>
Partners' interests at 31 December 2019	<u>1</u>	<u>1,829</u>	<u>1,830</u>

8 Loans and other debts due to partners

In the event of a winding up the amounts included in "Loans and other debts due to partners" will rank equally with unsecured creditors.

EQUITIX TIGER ENGLISH LP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2019

9 Events after the reporting date

There have been no subsequent events after the reporting period.

10 Partners' transactions

During the year, the partnership has borrowed £49,798k from the Limited Partner, Equitix Tiger English LP, for the purchased of the investment property. There was repayments in the year of £1,772k. The loan is unsecured. The loan is repayable on demand.

11 Parent company

The partnership is managed and controlled by the general partner, Equitix Tiger English GP Limited, a company registered in England and Wales.

The ultimate controlling party is Equitix Fund IV LP, a limited partnership registered in England and Wales.