

# DTA Group Limited

## Annual Report and Financial Statements

### For the year ended 31 December 2022



Company Registration No. 13000070 (England and Wales)

## DTA Group Limited

### Company Information

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<b>Directors</b>	T A Blandford P A Gaskell A Drake B Hosey M C Scott
<b>Company number</b>	13000070
<b>Registered office</b>	12 Flitcroft Street Covent Garden London United Kingdom WC2H 8DL
<b>Accountants</b>	Moore Kingston Smith LLP Charlotte Building 17 Gresse Street London W1T 1QL
<b>Business address</b>	12 Flitcroft Street Covent Garden London United Kingdom WC2H 8DL

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# DTA Group Limited

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# DTA Group Limited

## Strategic Report

For the year ended 31 December 2022

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The Directors present their strategic report for DTA Group Limited (the "Company") together with the unaudited financial statements for the year ending 31 December 2022.

The Company is incorporated in Great Britain and registered in England and Wales.

The financial statements of the company have been prepared in accordance with international accounting standards in conformity with the requirements of the Companies Act 2006.

### Principal Activities

The principal activities of the company are to act as an intermediate holding company for the group's trading companies. The principal activity of the Company's trading subsidiaries is the provision of market research, consultancy, marketing, and communication services. The Directors have provided an analysis of the Companies performance in the results section within the Directors' Report.

### Key Performance Indicators (KPIs)

KPIs are used within the business to manage the performance of the whole business, management, and staff. The main financial KPIs relate to net revenue and operating profit.

During the period, the company reported operating loss of £2,905,429 (2021: Loss £3,712,069) and an Loss before taxation of £205,429 (2021: Loss £2,212,069).

The Company had net current assets of £61,645 and net assets of £14,394,818 as at 31 December 2022.

### Risks and Uncertainties

The principal risks and uncertainties facing the Company have been considered and the Directors believe that the appropriate controls and strategies are in place to reduce these to an acceptable level.

The Directors consider the principal risks of the business to be:

#### *Economic Uncertainty*

Rising inflation and interest rates are likely to have an impact on the company over the coming year. Targets have been set with a focus on achieving sustainable profitable growth that reflect long term objectives. In addition to a downturn in the world's economies, the company may be affected by changes in economic, political, judicial, administrative, taxation and other regulatory and unforeseen matters.

#### *Key staff*

Our directors and key staff are fundamental to the servicing of our subsidiary companies. All senior staff participate in long term incentive arrangements.

#### *Supplier relationships*

We undertake periodic reviews of supplier relationships to avoid over dependence on any one supplier.

### Financial Risk Management

The Company's activities may be exposed to certain financial risks, including foreign exchange risk, liquidity risk and credit risk.

#### *Liquidity risk*

The Company's policy is to regularly monitor its liquidity requirements to ensure that it maintains sufficient liquid financial assets to meet those requirements.

#### *Foreign exchange risk*

The Directors seek to minimise foreign exchange risk through a range of initiatives including where possible matching the revenue currency to the anticipated currency of direct costs.

## DTA Group Limited

### Strategic Report (Continued)

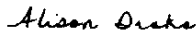
For the year ended 31 December 2022

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#### **Change in ultimate ownership and control**

On 21st January 2022, DTA Group Limited and its subsidiaries, were sold to Exaudio Capital Limited, incorporated in the United Kingdom. The ultimate parent undertaking is Vespa Capital Partners Limited, a company incorporated in the United Kingdom.

On behalf of the board

DocuSigned by:  
  
D4EDDC/E12C341C

A Drake  
**Director**

17 September 2023 | 07:45 BST

Date: .....

## DTA Group Limited

### Directors' Report

For the year ended 31 December 2022

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

#### Principal activities

The principal activities of the company are to act as an intermediate holding company for the group's trading companies.

#### Results and dividends

The results for the year are set out on page 5.

Ordinary dividends were paid amounting to £1,500,000. The directors do not recommend payment of a final dividend.

No preference dividends were paid. The directors do not recommend payment of a final dividend.

#### Directors

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

T A Blandford

P A Gaskell

A Drake

B Hosey

M C Scott

M Bentley

(Resigned 21 January 2022)

M Bernstein

(Resigned 21 January 2022)

A R Brown

(Resigned 21 January 2022)

J Williams

(Resigned 21 January 2022)

#### Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The company had no trade creditors at the year end.

On behalf of the board

DocuSigned by:

*Alison Drake*

A Drake

Director

17 September 2023 | 07:45 BST

Date: .....

## DTA Group Limited

### Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of DTA Group Limited for the year ended 31 December 2022

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of DTA Group Limited for the year ended 31 December 2022 which comprise the profit and loss account, the balance sheet, the statement of changes in equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>

This report is made solely to the Board of Directors of DTA Group Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of DTA Group Limited and state those matters that we have agreed to state to the Board of Directors of DTA Group Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than DTA Group Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that DTA Group Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of DTA Group Limited. You consider that DTA Group Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of DTA Group Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

*Moore Kingston Smith LLP*

**Moore Kingston Smith LLP**

**Chartered Accountants**

18/09/2023

Charlotte Building  
17 Gresse Street  
London  
W1T 1QL

## DTA Group Limited

## Profit And Loss Account

For the year ended 31 December 2022

		Year ended 31 December 2022 £	Period ended 31 December 2021 £
	Notes		
<b>Turnover</b>	<b>3</b>	68,582	100,423
Administrative expenses		(2,974,011)	(3,812,492)
<b>Operating loss</b>	<b>4</b>	(2,905,429)	(3,712,069)
Interest receivable and similar income	<b>6</b>	2,300,000	1,500,000
Amounts written off financial liabilities	<b>7</b>	400,000	-
<b>Loss before taxation</b>		(205,429)	(2,212,069)
Tax on loss		-	-
<b>Loss and total comprehensive income for the financial year</b>		(205,429)	(2,212,069)



## DTA Group Limited

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible fixed assets	10	5,348		4,487	
Investments	11	14,327,825		12,352,683	
		<u>14,333,173</u>		<u>12,357,170</u>	
<b>Current assets</b>					
Debtors	13	200,823		27,907	
Cash at bank and in hand		184,416		165,034	
		<u>385,239</u>		<u>192,941</u>	
<b>Creditors: amounts falling due within one year</b>	14	(323,594)		(25,973)	
<b>Net current assets</b>		<u>61,645</u>		<u>166,968</u>	
<b>Net assets</b>		<u>14,394,818</u>		<u>12,524,138</u>	
<b>Capital and reserves</b>					
Called up share capital	16	18,312,316		14,736,207	
Profit and loss reserves		(3,917,498)		(2,212,069)	
<b>Total equity</b>		<u>14,394,818</u>		<u>12,524,138</u>	

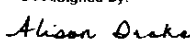
For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

17 September 2023 | 07

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

DocuSigned by:  
  
 .....EMED96/E120341C  
 A Drake  
 Director

Company Registration No. 13000070

## DTA Group Limited

## Statement of Changes in Equity

For the year ended 31 December 2022

	Notes	Share capital £	Profit and loss reserves £	Total £
<b>Balance at 5 November 2020</b>		-	-	-
<b>Period ended 31 December 2021:</b>				
Loss and total comprehensive income for the period		-	(2,212,069)	(2,212,069)
Issue of share capital	16	14,736,207	-	14,736,207
<b>Balance at 31 December 2021</b>		14,736,207	(2,212,069)	12,524,138
<b>Year ended 31 December 2022:</b>				
Loss and total comprehensive income for the year		-	(205,429)	(205,429)
Issue of share capital	16	3,576,109	-	3,576,109
Dividends	8	-	(1,500,000)	(1,500,000)
<b>Balance at 31 December 2022</b>		18,312,316	(3,917,498)	14,394,818

# DTA Group Limited

## Notes to the Financial Statements

For the year ended 31 December 2022

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### 1 Accounting policies

#### Company information

DTA Group Limited is a private company limited by shares incorporated in England and Wales. The registered office is 12 Flitcroft Street, Covent Garden, London, United Kingdom, WC2H 8DL. The company's principal activities and nature of its operations are disclosed in the directors' report.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with Financial Reporting Standard 101 Reduced Disclosure Framework (FRS 101) and in accordance with applicable accounting standards.

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.

DTA Group Limited is consolidated in the financial statements of Exaudio Capital Limited, the ultimate parent company at the balance sheet date. Exemptions have been taken in relation to the presentation of a cash flow statement, intra-group transactions and remuneration of key management personnel.

The Directors have decided to apply the exemption under Section 401 of the Companies Act 2006 not to prepare group accounts as: (i) the company was a wholly owned immediate subsidiary of Exaudio Capital Limited; (ii) group accounts have already been prepared at Exaudio Capital Limited level and are filed at Companies House alongside these accounts for the period ending 31 December 2022.

Where required, equivalent disclosures are given in the group accounts of Exaudio Capital Limited. The group accounts of Exaudio Capital Limited are available to the public and can be obtained from Companies House.

#### 1.2 Going concern

DTA Group is an intermediate holding company for a group of trading companies, during the year the company recognised and impairment charge of £1,261,477 in relation to one of the investments hence the reported loss for the year of £205,429. However, at the balance sheet date, the company had a net asset position of £14,394,818 and net current assets of £61,645. Additionally the company itself does not have a significant cost base and expects to receive significant dividend income from its subsidiary undertakings. Forecasts prepared by the directors show the company is able to meet its liabilities as and when they are due. Therefore the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Turnover

The management charge income is recognised when the right to receive payment is established and the associated performance obligations have been met.

#### 1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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:

Computers	3 years straight line
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## DTA Group Limited

### Notes to the Financial Statements (Continued)

For the year ended 31 December 2022

#### 1 Accounting policies

(Continued)

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 profit and loss account.

##### 1.5 Fixed asset investments

Investments 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.

##### 1.6 Cash at bank and in hand

Cash and cash equivalents 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 assets

Financial assets are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument. Financial assets are classified into specified categories, depending on the nature and purpose of the financial assets.

At initial recognition, financial assets classified as fair value through profit and loss are measured at fair value and any transaction costs are recognised in profit or loss. Financial assets not classified as fair value through profit and loss are initially measured at fair value plus transaction costs.

##### *Financial assets at fair value through profit or loss*

When any of the above-mentioned conditions for classification of financial assets is not met, a financial asset is classified as measured at fair value through profit or loss. Financial assets measured at fair value through profit or loss are recognized initially at fair value and any transaction costs are recognised in profit or loss when incurred. A gain or loss on a financial asset measured at fair value through profit or loss is recognised in profit or loss, and is included within finance income or finance costs in the statement of income for the reporting period in which it arises.

##### *Financial assets held at amortised cost*

Financial instruments are classified as financial assets measured at amortised cost where the objective is to hold these assets in order to collect contractual cash flows, and the contractual cash flows are solely payments of principal and interest. They arise principally from the provision of goods and services to customers (eg trade receivables). They are initially recognised at fair value plus transaction costs directly attributable to their acquisition or issue, and are subsequently carried at amortised cost using the effective interest rate method, less provision for impairment where necessary.

##### *Financial assets at fair value through other comprehensive income*

Debt instruments are classified as financial assets measured at fair value through other comprehensive income where the financial assets are held within the company's business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A debt instrument measured at fair value through other comprehensive income is recognised initially at fair value plus transaction costs directly attributable to the asset. After initial recognition, each asset is measured at fair value, with changes in fair value included in other comprehensive income. Accumulated gains or losses recognised through other comprehensive income are directly transferred to profit or loss when the debt instrument is derecognised.

# DTA Group Limited

## Notes to the Financial Statements (Continued)

For the year ended 31 December 2022

### 1 Accounting policies

(Continued)

The company has made an irrevocable election to recognize changes in fair value of investments in equity instruments through other comprehensive income, not through profit or loss. A gain or loss from fair value changes will be shown in other comprehensive income and will not be reclassified subsequently to profit or loss. Equity instruments measured at fair value through other comprehensive income are recognized initially at fair value plus transaction cost directly attributable to the asset. After initial recognition, each asset is measured at fair value, with changes in fair value included in other comprehensive income. Accumulated gains or losses recognized through other comprehensive income are directly transferred to retained earnings when the equity instrument is derecognized or its fair value substantially decreased. Dividends are recognized as finance income in profit or loss.

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

Financial assets, other than those measured at fair value through profit or 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 of the investment have been affected.

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

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

### 1.8 Financial liabilities

The company recognises financial debt when the company becomes a party to the contractual provisions of the instruments. Financial liabilities are classified as either 'financial liabilities at fair value through profit or loss' or 'other financial liabilities'.

#### **Financial liabilities at fair value through profit or loss**

Financial liabilities are classified as measured at fair value through profit or loss when the financial liability is held for trading. A financial liability is classified as held for trading if:

- it has been incurred principally for the purpose of selling or repurchasing it in the near term, or
- on initial recognition it is part of a portfolio of identified financial instruments that the company manages together and has a recent actual pattern of short-term profit taking, or
- it is a derivative that is not a financial guarantee contract or a designated and effective hedging instrument.

Financial liabilities at fair value through profit or loss are stated at fair value with any gains or losses arising on remeasurement recognised in profit or loss.

#### **Other financial liabilities**

Other financial liabilities, including borrowings, trade payables and other short-term monetary liabilities, are initially measured at fair value net of transaction costs directly attributable to the issuance of the financial liability. They are subsequently measured at amortised cost using the effective interest method. For the purposes of each financial liability, interest expense includes initial transaction costs and any premium payable on redemption, as well as any interest or coupon payable while the liability is outstanding.

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

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

# DTA Group Limited

## Notes to the Financial Statements (Continued)

For the year ended 31 December 2022

### 1 Accounting policies

(Continued)

#### 1.9 Equity instruments

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

#### 1.10 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

#### 1.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

### 2 Critical accounting estimates and judgements

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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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

#### Critical judgements

##### Impairment of investments

The recoverable amount of investments is based on future cash flows for the individual investments. In determining whether any impairment is required, management makes a number of estimates in respect of future cash flows and future earnings growth. Following their assessment and review, the directors have determined impairment is necessary.

### 3 Turnover

	2022 £	2021 £
<b>Turnover analysed by class of business</b>		
Management charge	68,582	100,423

## DTA Group Limited

## Notes to the Financial Statements (Continued)

For the year ended 31 December 2022

**4 Operating loss**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Operating loss for the year is stated after charging/(crediting):		
Exchange gains	(23,734)	-
Depreciation of property, plant and equipment	2,595	1,158
	<u>2,595</u>	<u>1,158</u>

**5 Employees**

The average monthly number of persons (including directors) employed by the company during the year was:

<b>2022</b>	<b>2021</b>
<b>Number</b>	<b>Number</b>
5	9
<u>5</u>	<u>9</u>

**6 Interest receivable and similar income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Income from fixed asset investments</b>		
Income from shares in group undertakings	2,300,000	1,500,000
	<u>2,300,000</u>	<u>1,500,000</u>
Total income	<u>2,300,000</u>	<u>1,500,000</u>

**7 Amounts written off financial liabilities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amounts written off financial liabilities	400,000	-
	<u>400,000</u>	<u>-</u>

On 18 January 2022, a £400,000 loan to DTAG Inc was written off to the profit and loss following agreement that it would not be repaid.

**8 Dividends**

	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	<b>per share</b>	<b>per share</b>	<b>Total</b>	<b>Total</b>
	<b>Pence</b>	<b>Pence</b>	<b>£</b>	<b>£</b>
<b>Ordinary shares</b>				
Final dividend paid	10.18	-	1,500,000	-
	<u>10.18</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>

## DTA Group Limited

## Notes to the Financial Statements (Continued)

For the year ended 31 December 2022

**9 Impairments**

Impairment tests have been carried out where appropriate and the following impairment losses have been recognised in profit or loss:

	2022 £	2021 £
In respect of:		
Investments in subsidiaries	1,261,477	3,716,851

The investment in Value Engineers Limited(The) was impaired in the period due to the carrying amount exceeding the net present value of future cashflows.

**10 Tangible fixed assets**

	Computers £
<b>Cost</b>	
At 31 December 2021	5,645
Additions	3,456
At 31 December 2022	9,101
<b>Accumulated depreciation and impairment</b>	
At 31 December 2021	1,158
Charge for the year	2,595
At 31 December 2022	3,753
<b>Carrying amount</b>	
At 31 December 2022	5,348
At 31 December 2021	4,487

**11 Investments**

	Current 2022 £	2021 £	Non-current 2022 £	2021 £
Investments in subsidiaries	-	-	14,327,825	12,352,683

**Fair value of financial assets carried at amortised cost**

Except as detailed below the directors believe that the carrying amounts of financial assets carried at amortised cost in the financial statements approximate to their fair values.



# DTA Group Limited

## Notes to the Financial Statements (Continued)

For the year ended 31 December 2022

### 11 Investments

(Continued)

#### Movements in fixed asset investments

	Shares in subsidiaries £
<b>Cost or valuation</b>	
At 1 January 2022	16,069,534
Additions	3,236,619
At 31 December 2022	19,306,153
<b>Impairment</b>	
At 1 January 2022	(3,716,851)
Impairment losses	(1,261,477)
At 31 December 2022	(4,978,328)
<b>Carrying amount</b>	
At 31 December 2022	14,327,825
At 31 December 2021	12,352,683

On 15 June 2022, DTA Group Limited acquired newly issued class C shares within 2CV Limited for consideration of £647,683, newly issued class A shares within Signal Agency Limited for £66,750, newly issued class A shares within Value Engineers Limited(The) for £1,261,477 and newly issued class A shares within DTAG Inc for £1,260,708 to total £3,236,618.

The investment in Value Engineers Limited(The) was impaired in the period due to the carrying amount exceeding the net present value of future cashflows.

### 12 Subsidiaries

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

Name of undertaking	Address	Class of shares held	% Held Direct Indirect	
2CV Limited	1	Ordinary	100	-
Value Engineers Limited(The)	2	Ordinary	100	-
Signal Agency Limited	3	Ordinary	100	-
DTAG Inc	4	Ordinary	100	-
2CV Pte Limited	5	Ordinary	-	100
2CV Inc	6	Ordinary	-	100
TVE Inc	7	Ordinary	-	100

## DTA Group Limited

## Notes to the Financial Statements (Continued)

For the year ended 31 December 2022

**12 Subsidiaries****(Continued)**

Registered office addresses (all UK unless otherwise indicated):

- 1 12 Flitcroft Street, Covent Garden, London, UK, WC2H 8DL
- 2 12 Flitcroft Street, Covent Garden, London, UK, WC2H 8DL
- 3 Jessop House, Jessop Avenue, Cheltenham, UK, GL50 3SH
- 4 1209 Orange Street, Wilmington, USA, DE 19081
- 5 78B Tras Street, Singapore, 079017
- 6 4551 Gencoe Avenue, Suite 350, Marina Del Rey, LA, USA, CA 90292
- 7 1209 Orange Street, Wilmington, USA, DE 19081

**13 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amounts owed by fellow group undertakings	191,304	27,740
Other debtors	3,892	-
Prepayments and accrued income	5,627	167
	<u>200,823</u>	<u>27,907</u>

**14 Creditors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
	<b>Notes</b>	
Creditors	<b>15</b>	303,064
Taxation and social security		19,771
		<u>20,530</u>
		<u>323,594</u>
		<u>25,973</u>

**15 Creditors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	22,524	-
Amounts owed to fellow group undertakings	234,368	19,771
Accruals and deferred income	44,091	-
Other creditors	2,081	-
	<u>303,064</u>	<u>19,771</u>

## DTA Group Limited

## Notes to the Financial Statements (Continued)

For the year ended 31 December 2022

**16 Share capital**

	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>	<b>£</b>	<b>£</b>
<b>Ordinary share capital Issued and fully paid</b>				
Ordinary shares of £1 each	18,312,316	14,736,207	18,312,316	14,736,207

On 15 June 2022, 3,576,109 Ordinary shares of £1.00 each were issued for £3,576,109 resulting in a £3,576,109 increase in Ordinary shares.

**17 Controlling party**

As at 31 December 2022, the immediate parent undertaking and controlling party was Exaudio Capital Limited, a company incorporated in the United Kingdom. Exaudio Capital Limited is the largest and smallest group into which the entity has been consolidated for the year ended 31 December 2022. Consolidated financial statements have been drawn up for Exaudio Capital Limited and are available from the following address:

12 Flitcroft Street  
London  
England  
WC2H 8DL