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STAPLE**OS AA01**Statement of details of parent law and other
information for an overseas company

Companies House

SATURDAY



A01

ABV7F85M

14/01/2023

#1074

COMPANIES HOUSE

✓ **What this form is for**
You may use this form to
accompany your accounts
disclosed under parent law.

✗ **What this form is NOT for**
You cannot use this form to
an alteration of manner of c
with accounting requiremen

Part 1 Corporate company name

Corporate name of
overseas company ①

Riviera Group Finance Limited

UK establishment
number

B R 0 2 5 0 9 7

→ **Filling in this form**Please complete in typescript or in
bold black capitals.All fields are mandatory unless
specified or indicated by *① This is the name of the company in
its home state.**Part 2 Statement of details of parent law and other
information for an overseas company****A1 Legislation**

Please give the legislation under which the accounts have been prepared and
audited.

Legislation ②

Companies (Jersey) Law 1991

② This means the relevant rules or
legislation which regulates the
preparation of accounts.**A2 Accounting principles**

Accounts

Have the accounts been prepared in accordance with a set of generally accepted
accounting principles?

Please tick the appropriate box.

☐ **No. Go to Section A3.**☒ **Yes. Please enter the name of the organisation or other
body which issued those principles below, and then go to Section A3.**③ Please insert the name of the
appropriate accounting organisation
or body.

Name of organisation
or body ③

ICAEW

OS AA01

Statement of details of parent law and other information for an overseas company


A3

Audited accounts

| | | |
|--------------------------------|---|---|
| Audited accounts | <p>Have the accounts been audited in accordance with a set of generally accepted auditing standards?</p> <p>Please tick the appropriate box.</p> <p><input checked="" type="checkbox"/> No. Go to Part 3 'Signature'.</p> <p><input type="checkbox"/> Yes. Please enter the name of the organisation or other body which issued those standards below, and then go to Part 3 'Signature'.</p> | <p>❶ Please insert the name of the appropriate accounting organisation or body.</p> |
| Name of organisation or body ❶ | | |

Part 3

Signature

| | | |
|-----------|---|--|
| | <p>I am signing this form on behalf of the overseas company.</p> | |
| Signature | <p>Signature</p> <p>X  X</p> | |
| | <p>This form may be signed by: Director, Secretary, Permanent representative.</p> | |

OS AA01

Statement of details of parent law and other information for an overseas company



Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name

Company name Venthams Limited

Address Millhouse

32-38 East Street

Post town Rochford

County/Region Essex

Postcode S S 4 I D B

Country United Kingdom

DX

Telephone



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and, if appropriate, the registered number, match the information held on the public Register.
- ☐ You have completed all sections of the form, if appropriate.
- ☐ You have signed the form.



Important information

Please note that all this information will appear on the public record.



Where to send

You may return this form to any Companies House address:

England and Wales:

The Registrar of Companies, Companies House, Crown Way, Cardiff, Wales, CF14 3UZ. DX 33050 Cardiff.

Scotland:

The Registrar of Companies, Companies House, Fourth floor, Edinburgh Quay 2, 139 Fountainbridge, Edinburgh, Scotland, EH3 9FF. DX ED235 Edinburgh 1

Northern Ireland:

The Registrar of Companies, Companies House, Second Floor, The Linenhall, 32-38 Linenhall Street, Belfast, Northern Ireland, BT2 8BG. DX 481 N.R. Belfast 1.



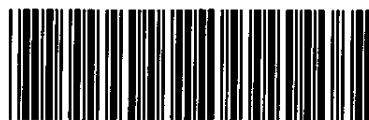
Further information

For further information, please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

RIVIERA GROUP FINANCE LIMITED
UNAUDITED
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021

SATURDAY



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14/01/2023

#1073

COMPANIES HOUSE

VENTHAMMS

RIVIERA GROUP FINANCE LIMITED

COMPANY INFORMATION

| | |
|--------------------------|--|
| Directors | F E Athill (appointed 20 April 2021) D W J Rose (appointed 30 September 2021) S Shah (appointed 30 September 2021) M Grierson (appointed 30 September 2021) N Speirs (appointed 30 September 2021) |
| Company secretary | Ogier Global Company Secretary (Jersey) Limited |
| Registered number | 135105 |
| Registered office | 3rd Floor 44 Esplanade St Helier Jersey JE4 9WG |
| Accountants | Venthams Chartered Accountants Millhouse 32 - 38 East Street Rochford Essex SS4 1DB |

RIVIERA GROUP FINANCE LIMITED

CONTENTS

| | Page |
|--|--------------|
| Directors' Report | 1 |
| Accountants' Report | 2 |
| Statement of Comprehensive Income | 3 |
| Balance Sheet | 4 |
| Notes to the Financial Statements | 5 - 7 |

RIVIERA GROUP FINANCE LIMITED
DIRECTORS' REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2021

The directors present their report and the financial statements for the period ended 31 December 2021.

Directors' responsibilities statement

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors 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 for the Company's financial statements and then apply them consistently;
- make judgments 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 to enable them to ensure that the financial statements comply with the Companies (Jersey) Law 1991. 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.

Directors

The directors who served during the period were:

F E Athill (appointed 20 April 2021)
D W J Rose (appointed 30 September 2021)
S Shah (appointed 30 September 2021)
M Grierson (appointed 30 September 2021)
N Speirs (appointed 30 September 2021)

This report was approved by the board and signed on its behalf.



.....
S Shah
Director

Date: 31 Oct 2022

RIVIERA GROUP FINANCE LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF RIVIERA GROUP FINANCE LIMITED FOR THE PERIOD ENDED 31 DECEMBER 2021

In order to assist you to fulfil your duties under the Companies (Jersey) Law 1991, we have prepared for your approval the financial statements of Riviera Group Finance Limited for the period ended 31 December 2021 which comprise the Statement of Comprehensive Income, the Balance Sheet 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 Riviera Group Finance Limited, as a body, in accordance with the terms of our engagement letter dated 5 July 2021. Our work has been undertaken solely to prepare for your approval the financial statements of Riviera Group Finance Limited and state those matters that we have agreed to state to the Board of Directors of Riviera Group Finance Limited, as a body, in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Riviera Group Finance Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Riviera Group Finance 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 Riviera Group Finance Limited. You consider that Riviera Group Finance Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or review of the financial statements of Riviera Group Finance 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.

Venthams

Venthams
Chartered Accountants
Millhouse
32 - 38 East Street
Rochford
Essex
SS4 1DB
Date: 31 Oct 2022

RIVIERA GROUP FINANCE LIMITED

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 DECEMBER 2021**

| | Period ended 31 December 2021 £ |
|---|--|
| Administrative expenses | (743) |
| Operating (loss)/profit | <u>(743)</u> |
| Interest payable and similar expenses | (87,162) |
| (Loss)/profit before tax | <u>(87,905)</u> |
| (Loss)/profit for the financial period | <u><u>(87,905)</u></u> |

There was no other comprehensive income for 2021.

RIVIERA GROUP FINANCE LIMITED
REGISTERED NUMBER:135105

BALANCE SHEET
AS AT 31 DECEMBER 2021

| | Note | 2021 £ |
|---|------|------------------|
| Fixed assets | | |
| Investments | 3 | 1 |
| | | <u>1</u> |
| Current assets | | |
| Debtors: amounts falling due within one year | 4 | 4,133,920 |
| Cash at bank and in hand | 5 | 943,567 |
| | | <u>5,077,487</u> |
| Total assets less current liabilities | | 5,077,488 |
| Creditors: amounts falling due after more than one year | 6 | (5,165,392) |
| | | <u>(87,904)</u> |
| Net (liabilities)/assets | | (87,904) |
| Capital and reserves | | |
| Called up share capital | | 1 |
| Profit and loss account | | (87,905) |
| | | <u>(87,904)</u> |

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

 _____

.....
S Shah
 Director

Date: 31 Oct 2022

RIVIERA GROUP FINANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2021

1. General information

Riviera Group Finance Limited is a private company limited by shares, incorporated in Jersey. Its registered office is 3rd Floor, 44 Esplanade, St Helier, Jersey, JE4 9WG.

The company was incorporated on 21 April 2021, its principal activity being that of providing finance to fellow group companies.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland.

2.2 Going concern

The financial statements have been prepared on a going concern basis, despite the net liabilities, due to the continued support of its parent company.

2.3 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.4 Borrowing costs

All borrowing costs are recognised in profit or loss in the period in which they are incurred.

2.5 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

RIVIERA GROUP FINANCE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021**

2. Accounting policies (continued)

2.8 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an 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.

3. Fixed asset investments

| | Investments in subsidiary companies £ |
|--------------------------|--|
| Cost or valuation | |
| Additions | 1 |
| At 31 December 2021 | 1 |

4. Debtors

| | 2021 £ |
|------------------------------------|-------------------|
| Amounts owed by group undertakings | 4,128,648 |
| Prepayments and accrued income | 5,272 |
| | 4,133,920 |

5. Cash and cash equivalents

| | 2021 £ |
|--------------------------|-------------------|
| Cash at bank and in hand | 943,567 |
| | 943,567 |

RIVIERA GROUP FINANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2021

6. Creditors: Amounts falling due after more than one year

| | 2021 £ |
|-------------|-----------|
| Other loans | 5,165,392 |

The aggregate amount of liabilities repayable wholly or in part more than five years after the balance sheet date is:

| | 2021 £ |
|-------------------------------------|-----------|
| Repayable other than by instalments | 5,165,392 |

The loans in the company are fixed rate unsecured loan notes, accruing interest at a rate of 8% per annum, with a maturity date of 30 September 2031. Interest is capitalised and added to the principal amount of £5,078,230 on a quarterly basis. The interest charge for the period ended 31 December 2021 is £87,162.

7. Loans

Analysis of the maturity of loans is given below:

| | 2021 £ |
|--|-----------|
| Amounts falling due after more than 5 years | |
| Other loans | 5,165,392 |

8. Share capital

| | 2021 £ |
|---|-----------|
| Allotted, called up and fully paid | |
| 1 Ordinary share of £1.00 | 1 |

On incorporation, 1 Ordinary share of £1.00 was issued for consideration of £1.00.

9. Controlling party

The immediate and ultimate parent company is Riviera Group Holdco Limited. Its registered office is 3rd Floor, 44 Esplanade, St Helier, Jersey, JE4 9WG.

The ultimate controlling party is CS Capital Partners V (Jersey) LP by virtue of its majority shareholding in the ultimate parent company, Riviera Group Holdco Limited.