

COMPANIES HOUSE
29 AUG 2023
EDINBURGH MAILBOX

Company registration number SC261878 (Scotland)

DUMFRIES HOUSE HOME FARM LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



DUMFRIES HOUSE HOME FARM LIMITED

COMPANY INFORMATION

Directors Mr Gordon Neil
Mrs Emily Cherrington

Company number SC261878

Registered office Dumfries House
Cumnock
Ayrshire
United Kingdom
KA18 2NJ

Auditor Saffery Champness
Edinburgh Quay
133 Fountainbridge
Edinburgh
EH3 9BA

Solicitors McCarthy Denning
Minster House
42 Mincing Lane
London
EC3R 7AE

DUMFRIES HOUSE HOME FARM LIMITED

CONTENTS

	Page
Directors' report	1
Independent auditor's report	3 - 5
Profit and loss account	6
Statement of comprehensive income	7
Balance sheet	8
Statement of changes in equity	9
Notes to the financial statements	10 - 15

DUMFRIES HOUSE HOME FARM LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The directors present their annual report and financial statements for the year ended 31 March 2023.

Principal activities

The principal activity of the company in the year under review was that of organic farming.

Directors

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

Mr Gordon Neil
Mrs Emily Cherrington

Auditor

The auditor, Saffery Champness, is deemed to be reappointed under section 487(2) 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.

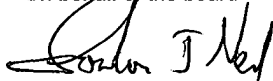
Going Concern & Liquidity Risk

The company is reliant on the continued support of its parent company, The Prince's Foundation. No material uncertainties related to events or conditions that may cast significant doubt about the ability of the company to continue as a going concern have been identified by directors.

Small companies exemption

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

On behalf of the board



Mr Gordon Neil
Director

Date: 29/08/2023

DUMFRIES HOUSE HOME FARM LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 MARCH 2023

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.

DUMFRIES HOUSE HOME FARM LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF DUMFRIES HOUSE HOME FARM LIMITED

Opinion

We have audited the financial statements of Dumfries House Home Farm Limited (the 'company') for the year ended 31 March 2023 which comprise the profit and loss account, 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 March 2023 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 directors are responsible for the other information. The other information comprises the information included in the annual 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.

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 directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

DUMFRIES HOUSE HOME FARM LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF DUMFRIES HOUSE HOME FARM LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 2, 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.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the company's financial statements to material misstatement and how fraud might occur, including through discussions with the directors, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the company by discussions with directors and updating our understanding of the sector in which the company operates.

Laws and regulations of direct significance in the context of the company include The Companies Act 2006, and UK Tax legislation.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

DUMFRIES HOUSE HOME FARM LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF DUMFRIES HOUSE HOME FARM LIMITED

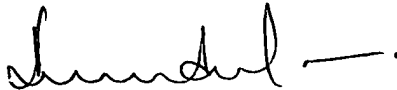
During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in 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 members as a body, for our audit work, for this report, or for the opinions we have formed.



Kenneth McDowell (Senior Statutory Auditor)
For and on behalf of Saffery Champness
Chartered Accountants
Statutory Auditors
133 Fountainbridge
Edinburgh
EH3 9BA

Date: 29 August 2023

DUMFRIES HOUSE HOME FARM LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Turnover	179,960	216,900
Cost of sales	(255,784)	(247,012)
	<hr/>	<hr/>
Gross loss	(75,824)	(30,112)
Administrative expenses	(188,820)	(233,317)
Other operating income	128,500	143,430
	<hr/>	<hr/>
Operating loss	(136,144)	(119,999)
Interest payable and similar expenses	(1,348)	(1,532)
	<hr/>	<hr/>
Loss before taxation	(137,492)	(121,531)
Tax on loss	-	-
	<hr/>	<hr/>
Loss for the financial year	<u>(137,492)</u>	<u>(121,531)</u>

DUMFRIES HOUSE HOME FARM LIMITED

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Loss for the year	(137,492)	(121,531)
Other comprehensive income		
Revaluation of tangible fixed assets	1,740,251	-
Total comprehensive income for the year	<u>1,602,759</u>	<u>(121,531)</u>

DUMFRIES HOUSE HOME FARM LIMITED

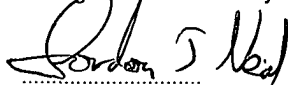
BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	5	5,229,942	3,489,604
Current assets			
Stocks	6	329,430	325,501
Debtors	7	44,407	51,023
Cash at bank and in hand		105,234	104,763
		479,071	481,287
Creditors: amounts falling due within one year	8	(1,091,534)	(953,650)
Net current liabilities		(612,463)	(472,363)
Total assets less current liabilities		4,617,479	3,017,241
Creditors: amounts falling due after more than one year	9	-	(2,521)
Net assets		4,617,479	3,014,720
Capital and reserves			
Called up share capital	10	2	2
Revaluation reserve	11	3,770,808	2,030,557
Profit and loss reserves	12	846,669	984,161
Total equity		4,617,479	3,014,720

These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the board of directors and authorised for issue on 29/08/23 and are signed on its behalf by:



Mr Gordon Neil
Director

Company Registration No. SC261878

DUMFRIES HOUSE HOME FARM LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2023

	Share capital	Revaluation reserve	Profit and loss reserves	Total
	£	£	£	£
Balance at 1 April 2021	2	2,030,557	1,105,692	3,136,251
Year ended 31 March 2022:				
Loss and total comprehensive income for the year	-	-	(121,531)	(121,531)
Balance at 31 March 2022	2	2,030,557	984,161	3,014,720
Year ended 31 March 2023:				
Loss for the year	-	-	(137,492)	(137,492)
Other comprehensive income:				
Revaluation of tangible fixed assets	-	1,740,251	-	1,740,251
Total comprehensive income for the year	-	1,740,251	(137,492)	1,602,759
Balance at 31 March 2023	2	3,770,808	846,669	4,617,479

DUMFRIES HOUSE HOME FARM LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Company information

Dumfries House Home Farm Limited is a private company limited by shares incorporated in Scotland. The company's registered number is SC261878 and registered office address is Dumfries House, Cumnock, Ayrshire, KA18 2NJ.

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 as applicable to companies subject to the small companies 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 company. Monetary amounts in these financial statements are rounded to the nearest £.

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

These financial statements have been prepared on a going concern basis which assumes that the company is able to realise its assets and discharge its liabilities in the normal course of business. The Directors consider it appropriate to prepare the accounts on a going concern basis, as the ultimate parent company, The Prince's Foundation, confirmed its willingness to support the company to allow it to meet its liabilities as they fall due.

1.3 Turnover

The turnover shown in the profit and loss account represents revenue recognised by the company in respect of the rental of grazing land and farming activities during the period, exclusive of Value Added Tax.

1.4 Tangible fixed assets

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:

Freehold land and buildings	Freehold land is not depreciated
Improvements to property	4% straight line
Plant and equipment	33.3% straight line
Fixtures and fittings	33.3% straight line

Land and buildings are held at fair value and are carried at a revalued amount, being their fair value at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The fair value of the land and buildings is usually considered to be their market value.

Revaluation gains and losses are recognised in other comprehensive income and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in profit or loss or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and losses are recognised in profit or loss.

In June 2023, a fair value valuation of the land and buildings owned by Dumfries House Home Farm Limited was carried out. The valuation was undertaken by Stanley Wright, an independent professional, in accordance with RICS Valuation – Global Standards. Due to the materiality of the values of fixed assets on the balance sheet the movement has been incorporated within the accounts to 31 March 2023.

DUMFRIES HOUSE HOME FARM LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cattle is held at market value last independently assessed on 31st March 2023.

1.6 Taxation

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

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

All tax losses brought forward are to be utilised within the accounting year. The remainder of any profits are to be gift aided to the parent company, The Prince's Foundation. As a result, there is no requirement to provide for any tax on the profits of the company.

1.7 Pension costs and other post-retirement benefits

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

1.8 Hire Purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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.

DUMFRIES HOUSE HOME FARM LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Auditor's remuneration

	2023 £	2022 £
Fees payable to the company's auditor and associates:		
For audit services		
Audit of the financial statements of the company	4,300	4,000
For other services		
Taxation compliance services	1,650	1,540

4 Employees

There were no employees during the year (2022: nil).

The parent company, The Prince's Foundation, recharged the cost of employees who worked on the farm of £97,338 (2022: £103,047). £80 of accrued holiday pay was released to the profit and loss (2022: £1,320). The total costs for the year amounted to £97,258 (2022: £101,727).

5 Tangible fixed assets

	Freehold land and buildings £	Improvements to property £	Plant and equipment £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 April 2022	3,446,549	15,000	141,227	563	3,603,339
Additions	-	-	24,050	-	24,050
Revaluation	1,753,451	(15,000)	-	-	1,738,451
At 31 March 2023	5,200,000	-	165,277	563	5,365,840
Depreciation and impairment					
At 1 April 2022	-	1,200	112,018	517	113,735
Depreciation charged in the year	-	600	23,317	46	23,963
Revaluation	-	(1,800)	-	-	(1,800)
At 31 March 2023	-	-	135,335	563	135,898
Carrying amount					
At 31 March 2023	5,200,000	-	29,942	-	5,229,942
At 31 March 2022	3,446,549	13,800	29,209	46	3,489,604

The freehold land and buildings was valued on an open market in June 2023 by Stanley Wright.

If freehold land and buildings had not been revalued it would have been included at the historical cost of £1,415,992 (2022: £1,415,992).

DUMFRIES HOUSE HOME FARM LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Stocks

	2023 £	2022 £
Crops, Produce and Livestock	329,430	325,501

Within stock there is £7,700 (2022: £7,660) of cattle which are owned by a third party. Dumfries House Home Farm Limited are entitled to sell the cattle but they are primarily held for breeding purposes. The entity retains all title to any progeny. Per the terms of the agreement with the third party, any animals sold must be replaced on a like for like basis. A provision for potential future cattle replacements of £7,700 (2022: £7,660) is recognised in "Other Creditors".

7 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	-	1,386
Other debtors	31,617	25,604
Prepayments and accrued income	12,790	24,033
	44,407	51,023

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Hire Purchase contracts	2,521	11,104
Trade creditors	19,937	14,100
Amounts owed to group undertakings	1,041,261	900,445
Other creditors	7,700	7,660
Accruals and deferred income	20,115	20,341
	1,091,534	953,650

9 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Hire Purchase contracts	-	2,521

10 Called up share capital

	2023 Number	2022 Number	2023 £	2022 £
Ordinary share capital Issued and fully paid Ordinary of £1 each	2	2	2	2

DUMFRIES HOUSE HOME FARM LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Revaluation reserve

	2023 £	2022 £
At the beginning of the year	2,030,557	2,030,557
Revaluation surplus arising in the year	1,740,251	-
At the end of the year	<u>3,770,808</u>	<u>2,030,557</u>

12 Profit and loss reserves

	2023 £	2022 £
At the beginning of the year	984,161	1,105,692
Loss for the year	(137,492)	(121,531)
At the end of the year	<u>846,669</u>	<u>984,161</u>

13 Operating lease commitments

Dumfries House Home Farm Limited has one motor vehicle which is leased under a rolling one year operating lease agreement. The original lease agreement was undertaken by the parent entity, The Prince's Foundation, but is paid in full by Dumfries House Home Farm Limited.

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

2023 £	2022 £
<u>5,450</u>	<u>4,406</u>

14 Related party transactions

Included within creditors is a balance of £1,041,261 (2022: £900,445) owed to The Prince's Foundation.

The loan is made on an interest-bearing basis subject to loan terms and is repayable upon demand.

During the year The Prince's Foundation recharged Dumfries House Home Farm Limited the following charges; salaries of £97,338 (2022: £103,047) and £22,412 (2022: £35,381) of general expenses paid by The Prince's Foundation on behalf of Dumfries House Home Farm Limited. In the prior year recharges included construction works at Coachford of £202,290. There is no equivalent transaction in the current year. VAT on recharges amounted to £23,947 (2022: £27,271).

Dumfries House Home Farm Limited made payments totalling £2,881 to The Prince's Foundation in settlement of the intercompany loan (2022: £122,590).

DUMFRIES HOUSE HOME FARM LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Parent company

The Prince's Foundation (incorporated in Scotland) is regarded by the directors as being the company's ultimate parent company. Its registered office address is Dumfries House, Dumfries Estate, Cumnock, Ayrshire, KA18 2NJ.

The parent company prepares group accounts which are available from Companies House, Edinburgh.