

COMPANY REGISTRATION NUMBER 4434749

bbar restaurant limited
FINANCIAL STATEMENTS
FOR
31 DECEMBER 2007



HARGREAVES, BROWN & BENSON
Chartered Accountants & Registered Auditors
1 Bond Street
Colne
Lancashire
BB8 9DG

bbar restaurant limited

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2007

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bbar restaurant limited

THE DIRECTORS' REPORT

YEAR ENDED 31 DECEMBER 2007

The directors present their report and the financial statements of the company for the year ended 31 December 2007

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

The principal activity of the company during the year was that of restaurateurs

RESULTS AND DIVIDENDS

The loss for the year, after taxation, amounted to £175,351 (2006 - £1,191,072) The accounts were prepared under IFRS guidelines for the first time in 2006 This resulted in a one off fixed asset impairment charge of £797,286 for the year ended 31 December 2006 Earnings before interest, taxation, depreciation and amortisation ("EBITDA") for the year were £129,242 loss (2006 - £872,985 loss, including the above mentioned impairment charge)

The directors have not recommended a dividend (2006 - £nil)

FINANCIAL INSTRUMENTS

Details of the company's financial risk management objectives and policies are included in note 14 to the accounts

DIRECTORS

The directors who served the company during the year were as follows

J J Raggett

V O'Hana

B G Tollman

(appointed 1 December 2007)

The company is a wholly owned subsidiary and the interests of the group directors are disclosed in the financial statements of the parent company

DIRECTORS' RESPONSIBILITIES

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 International Financial Reporting Standards as adopted by the EU The financial statements are required by law to 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 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 proper accounting records that 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 1985 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

bbar restaurant limited

THE DIRECTORS' REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2007

DIRECTORS' RESPONSIBILITIES *(continued)*

In so far as the directors are aware

- there is no relevant audit information of which the company's auditor is unaware, and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

AUDITOR

A resolution to re-appoint Hargreaves, Brown & Benson as auditor for the ensuing year will be proposed at the annual general meeting in accordance with section 385 of the Companies Act 1985

Signed by order of the directors



J J RAGGETT
Director

Approved by the directors on 1st May 2008

bbar restaurant limited

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF BBAR RESTAURANT LIMITED

YEAR ENDED 31 DECEMBER 2007

We have audited the financial statements of bbar restaurant limited for the year ended 31 December 2007 on pages 5 to 18, which have been prepared on the basis of the accounting policies set out on pages 10 to 11

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. 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.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

The directors' responsibilities for preparing the financial statements in accordance with applicable law and International Financial Reporting Standards (IFRSs) as adopted by the EU are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Directors' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

bbar restaurant limited

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF BBAR RESTAURANT LIMITED *(continued)*

YEAR ENDED 31 DECEMBER 2007

OPINION

In our opinion

- the financial statements give a true and fair view, in accordance with IFRS as adopted by the EU, of the state of the company's affairs as at 31 December 2007 and of its loss for the year then ended,
- the financial statements have been properly prepared in accordance with the Companies Act 1985, and
- the information given in the Directors' Report is consistent with the financial statements



HARGREAVES, BROWN & BENSON
Chartered Accountants
& Registered Auditors

1 Bond Street
Colne
Lancashire
BB8 9DG

30th May 2008

bbar restaurant limited**PROFIT AND LOSS ACCOUNT****YEAR ENDED 31 DECEMBER 2007**

		2007 £	2006 £
TURNOVER	Note 2	891,410	868,049
Cost of sales		<u>(874,331)</u>	<u>(1,754,356)</u>
GROSS LOSS		17,079	(886,307)
Administrative expenses		<u>(146,321)</u>	<u>(126,534)</u>
OPERATING LOSS	3	(129,242)	(1,012,841)
Interest receivable		2,383	1,566
Interest payable and similar charges	5	(48,492)	(40,947)
LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION		<u>(175,351)</u>	<u>(1,052,222)</u>
Tax on loss on ordinary activities	6	—	(138,850)
LOSS FOR THE FINANCIAL YEAR		<u><u>(175,351)</u></u>	<u><u>(1,191,072)</u></u>

All of the activities of the company are classed as continuing

The company has no recognised gains or losses
other than the results for the year as set out above

The notes on pages 10 to 18 form part of these financial statements.

bbar restaurant limited

RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

YEAR ENDED 31 DECEMBER 2007

	2007 £	2006 £
Loss for the financial year	(175,351)	(1,191,072)
Opening shareholders' equity deficit	<u>(2,041,352)</u>	<u>(850,280)</u>
Closing shareholders' equity deficit	<u>(2,216,703)</u>	<u>(2,041,352)</u>

The notes on pages 10 to 18 form part of these financial statements.

bbar restaurant limited**BALANCE SHEET****31 DECEMBER 2007**

	Note	2007 £	£	2006 £	£
FIXED ASSETS					
Tangible assets	7		-		-
CURRENT ASSETS					
Stocks	8	23,333		19,521	
Debtors	9	33,284		23,701	
Cash at bank and in hand	10	112,467		94,279	
		169,084		137,501	
CREDITORS: Amounts falling due within one year	12	(57,634)		(26,613)	
NET CURRENT ASSETS			111,450		110,888
TOTAL ASSETS LESS CURRENT LIABILITIES			111,450		110,888
CREDITORS: Amounts falling due after more than one year	13		(2,328,153)		(2,152,240)
			(2,216,703)		(2,041,352)
CAPITAL AND RESERVES					
Called-up equity share capital	17		1		1
Profit and loss account	18		(2,216,704)		(2,041,353)
DEFICIT			(2,216,703)		(2,041,352)

These financial statements were approved by the directors on the 1st May 2008 and are signed on their behalf by


J. A. Raggett
Director

The notes on pages 10 to 18 form part of these financial statements.

bbar restaurant limited**CASH FLOW STATEMENT****YEAR ENDED 31 DECEMBER 2007**

	2007		2006
	£	£	£
NET CASH OUTFLOW FROM OPERATING ACTIVITIES		(83,981)	(85,428)
RETURNS ON INVESTMENTS AND SERVICING OF FINANCE			
Interest received	2,383		1,566
Interest paid	<u>(48,492)</u>		<u>(40,947)</u>
NET CASH OUTFLOW FROM RETURNS ON INVESTMENTS AND SERVICING OF FINANCE		(46,109)	(39,381)
CAPITAL EXPENDITURE			
Payments to acquire tangible fixed assets	<u>(27,635)</u>		<u>(21,361)</u>
NET CASH OUTFLOW FROM CAPITAL EXPENDITURE		(27,635)	(21,361)
CASH OUTFLOW BEFORE FINANCING		(157,725)	(146,170)
FINANCING			
Increase in long-term amounts owed to group undertakings	<u>175,913</u>		<u>89,847</u>
NET CASH INFLOW FROM FINANCING		175,913	89,847
INCREASE/(DECREASE) IN CASH		<u>18,188</u>	<u>(56,323)</u>

RECONCILIATION OF OPERATING LOSS TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES

	2007	2006
	£	£
Operating loss	(129,242)	(1,012,841)
Depreciation		139,856
Impairment of fixed assets	27,635	797,286
Increase in stocks	(3,812)	(119)
(Increase)/decrease in debtors	(9,583)	13,871
Increase/(decrease) in creditors	31,021	(23,481)
Net cash outflow from operating activities	<u>(83,981)</u>	<u>(85,428)</u>

The notes on pages 10 to 18 form part of these financial statements.

bbar restaurant limited**CASH FLOW STATEMENT** *(continued)***YEAR ENDED 31 DECEMBER 2007****RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT**

	2007		2006	
	£	£	£	£
Increase/(decrease) in cash in the period	18,188		(56,323)	
Net cash (inflow) from long-term amounts owed to group undertakings	<u>(175,913)</u>		<u>(89,847)</u>	
		(157,725)		(146,170)
Change in net debt		(157,725)		(146,170)
Net debt at 1 January 2007		<u>(2,057,961)</u>		<u>(1,911,791)</u>
Net debt at 31 December 2007		<u><u>(2,215,686)</u></u>		<u><u>(2,057,961)</u></u>

ANALYSIS OF CHANGES IN NET DEBT

	At 1 Jan 2007 £	Cash flows £	At 31 Dec 2007 £
Net cash			
Cash in hand and at bank	<u>94,279</u>	<u>18,188</u>	<u>112,467</u>
Debt			
Debt due after 1 year	<u>(2,152,240)</u>	<u>(175,913)</u>	<u>(2,328,153)</u>
Net debt	<u><u>(2,057,961)</u></u>	<u><u>(157,725)</u></u>	<u><u>(2,215,686)</u></u>

The notes on pages 10 to 18 form part of these financial statements

bbar restaurant limited

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2007

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of financial instruments, and in accordance with International Financial Reporting Standards

Turnover

The turnover shown in the profit and loss account is the amount derived from ordinary activities, and is stated after trade discounts and other sales taxes, and is net of VAT

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Fixtures & Fittings	- 10% straight line
Equipment	- 20% straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

bbar restaurant limited

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2007

1. ACCOUNTING POLICIES *(continued)*

Deferred taxation *(continued)*

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Trade and other debtors

Trade and other debtors are recognised and carried forward at invoiced amounts less provisions for any doubtful debts. Bad debts are written off when identified.

Cash and cash equivalents

Cash and cash equivalents are included in the balance sheet at cost. Cash and cash equivalents comprise cash at bank and in hand and short term deposits with an original maturity of three months or less.

Interest-bearing loans and borrowings

All loans and borrowings are recognised initially at cost, which is the fair value of the consideration received, net of issue costs associated with the borrowing.

After initial recognition, interest-bearing loans and borrowings are measured at amortised cost using the effective interest method. Gains or losses are recognised in the profit and loss account when liabilities are derecognised or impaired, as well as through the amortisation process.

Going concern

The Company's financial statements are prepared in accordance with IFRS applicable to a going concern, which contemplates the realisation of assets and liquidation of liabilities in the normal course of business. However, as shown in the accompanying financial statements, the Company's total liabilities exceed its total assets by £2,216,703 at 31 December 2007. This factor creates an uncertainty about the Company's ability to continue as a going concern. The Company's ultimate parent has represented that it will continue to provide ongoing financial support to enable the Company to meet its financial obligations and that the Company will not be required to pay obligations owed to any group entities while its liabilities exceed its assets. The ability of the Company to continue as a going concern is dependent on this ongoing financial support. Accordingly, the financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

bbar restaurant limited

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2007

2. TURNOVER

The turnover and loss before tax are attributable to the one principal activity of the company
An analysis of turnover is given below

	2007 £	2006 £
United Kingdom	<u>891,410</u>	<u>868,049</u>

3. OPERATING LOSS

Operating loss is stated after charging

	2007 £	2006 £
Directors' emoluments	—	—
Depreciation of owned fixed assets	—	139,856
Impairment of owned fixed assets	27,635	797,286
Auditor's remuneration		
- as auditor	7,860	7,115
Operating lease costs		
Land and buildings	<u>100,000</u>	<u>100,000</u>

4. PARTICULARS OF EMPLOYEES

The average number of staff employed by the company during the financial year amounted to

	2007 No	2006 No
Number of other staff - services	<u>24</u>	<u>21</u>

The aggregate payroll costs of the above were

	2007 £	2006 £
Wages and salaries	282,447	277,890
Social security costs	25,696	22,423
	<u>308,143</u>	<u>300,313</u>

5. INTEREST PAYABLE AND SIMILAR CHARGES

	2007 £	2006 £
Other similar charges payable	<u>48,492</u>	<u>40,947</u>

bbar restaurant limited**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2007****6. TAXATION ON ORDINARY ACTIVITIES****(a) Analysis of charge in the year**

	2007		2006	
	£	£	£	£
Deferred tax				
Origination and reversal of timing differences				
Capital allowances	-		138,850	
Total deferred tax (note 11)		-		138,850
Tax on loss on ordinary activities		-		138,850

(b) Factors affecting current tax charge

The tax assessed on the loss on ordinary activities for the year is higher than the standard rate of corporation tax in the UK of 30% (2006 - 30%)

	2007	2006
	£	£
Loss on ordinary activities before taxation	(175,351)	(1,052,222)
Loss on ordinary activities @ 30%	(52,605)	(315,667)
Expenses not deductible for tax purposes	14,546	12,284
Depreciation charged in excess of capital allowances claimed	-	41,957
Surrender of group relief	29,768	22,240
Impairment losses	8,291	239,186
Total current tax	-	-

(c) Factors that may affect future tax charges

No provision has been made for the deferred tax asset of £529,635 (2006 - £521,345) arising from depreciation of equipment, fixtures and fittings in excess of taxation allowances available and available losses

The claim for taxation allowances and the recoverability of the deferred tax asset is dependent on the availability of sufficient future taxable profits of the company against which unused taxation allowances and losses can be utilised. In such circumstances the company recognises that, at the Balance Sheet date, it may not be appropriate to provide for the deferred tax asset

bbar restaurant limited**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2007****7. TANGIBLE FIXED ASSETS**

	Fixtures & Fittings £	Equipment £	Total £
COST			
At 1 January 2007	1,385,201	14,776	1,399,977
Additions	20,555	7,080	27,635
Disposals	-	-	-
At 31 December 2007	<u>1,405,756</u>	<u>21,856</u>	<u>1,427,612</u>
DEPRECIATION AND IMPAIRMENT			
At 1 January 2007	1,385,201	14,776	1,399,977
Charge for the year	-	-	-
Impairment	20,555	7,080	27,635
At 31 December 2007	<u>1,405,756</u>	<u>21,856</u>	<u>1,427,612</u>
NET BOOK VALUE			
At 31 December 2007	-	-	-
At 31 December 2006	-	-	-
IMPAIRMENT PROVISION INCLUDED IN DEPRECIATION AND IMPAIRMENT: -			
At 1 January 2007	785,634	11,652	797,286
Charge for the year	20,555	7,080	27,635
At 31 December 2007	<u>806,189</u>	<u>18,732</u>	<u>824,921</u>

8. STOCKS

	2007 £	2006 £
Goods for resale	<u>23,333</u>	<u>19,521</u>

9. DEBTORS

	2007 £	2006 £
Trade debtors	15,890	7,790
Other debtors	750	-
Prepayments and accrued income	16,644	15,911
	<u>33,284</u>	<u>23,701</u>

bbar restaurant limited**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2007**

10. CASH AND CASH EQUIVALENTS

	2007	2006
	£	£
Cash at bank and in hand	15,712	8,189
Call account	96,755	86,090
	<u>112,467</u>	<u>94,279</u>

Cash at bank and in hand bears interest at an effective rate of 0.0% (2006 – 0.0%)

Call account bears interest at an effective rate of 3.25% (2006 – 2.8%) and is available on demand

11. DEFERRED TAXATION

The movement in the deferred taxation account during the year was

	2007	2006
	£	£
Balance brought forward	-	138,850
Profit and loss account movement arising during the year	-	(138,850)
Balance carried forward	<u>-</u>	<u>-</u>

12. CREDITORS: Amounts falling due within one year

	2007	2006
	£	£
PAYE and social security	9,918	8,995
Accruals and deferred income	47,716	17,618
	<u>57,634</u>	<u>26,613</u>

13. CREDITORS: Amounts falling due after more than one year

	2007	2006
	£	£
Amounts owed to group undertakings	<u>2,328,153</u>	<u>2,152,240</u>

bbar restaurant limited

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2007

14. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The company holds or issues financial instruments in order to achieve three main objectives, as follows

- a) to finance its operations,
- b) to manage its exposure to interest risk from its operations and from its sources of finance, and
- c) for trading purposes

In additions, various financial instruments (e g trade receivables, trade payables, accruals and prepayments) arise directly from the company's operations

Transactions in financial instruments result in the company assuming or transferring to another party one or more of the financial risks described below

Credit risk

The company monitors credit risk closely and considers that its current policies of credit checks meet its objectives of managing exposure to credit risk

The company has no significant concentrations of credit risk Amounts shown in the balance sheet best represent the maximum credit risk exposure in the event of other parties failing to perform their obligations under financial instruments

Liquidity risk

The company at all times maintains adequate committed credit facilities in order to meet all its commitments as and when they fall due Long term borrowing, where it exists, is funded from within the Travel Corporation group The Travel Corporation Limited has guaranteed to provide any future funding requirements of the company to enable it to meet its liabilities as they fall due

Interest rate risk

The Company is exclusively funded by group borrowings Borrowings are based on the Bank of England base rate plus 2%.

Foreign exchange risk

The Company operates exclusively within the UK and is not directly exposed to foreign exchange risk Hedging instruments are therefore not used

Fair value

The directors are of the opinion that the carrying value of financial instruments approximates fair value

Trade and other receivables are valued at amortised cost Impairment losses are estimated at year end by reviewing amounts outstanding and assessing the likelihood of recoverability Group debts are all guaranteed by The Travel Corporation Limited and are therefore carried at book value as opposed to expected recoverable amount

bbar restaurant limited

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2007

15. COMMITMENTS UNDER OPERATING LEASES

The company has entered into operating leases in respect of properties. The total minimum annual rentals under the leases are as follows -

	2007 £	2006 £
Not later than one year		
Land and Buildings	<u>100,000</u>	<u>100,000</u>
Later than one year and not later than five years		
Land and Buildings	<u>300,000</u>	<u>400,000</u>

16. RELATED PARTY TRANSACTIONS

During the year the company received services from other members of the group as follows -

	2007 £	2006 £
Others	<u>213,492</u>	<u>218,831</u>

Amounts owing to other members of the group, which are unsecured and payable outside one year were -

	2007 £	2006 £
Others	<u>2,328,153</u>	<u>2,152,240</u>

Details of the company's immediate parent and of the ultimate controlling party are included at note 19

17. SHARE CAPITAL

Authorised share capital:

	2007 £	2006 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2007		2006	
	No	£	No	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

bbar restaurant limited

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2007

18. PROFIT AND LOSS ACCOUNT

	2007 £	2006 £
Balance brought forward	(2,041,353)	(850,281)
Loss for the financial year	(175,351)	(1,191,072)
Balance carried forward	<u>(2,216,704)</u>	<u>(2,041,353)</u>

19. CONTROLLING PARTY AND PARENT COMPANIES

The company's ultimate parent undertaking is The Travel Corporation Limited, a company incorporated in the British Virgin Islands

The largest group in which the results of the company are consolidated is that headed by The Travel Corporation Limited, a company incorporated in the British Virgin Islands. The financial statements of this company are not available to the public. The smallest group in which they are consolidated is that headed by Chesterfield (Mayfair) Limited, a company registered in England and Wales. Copies of the consolidated financial statements of Chesterfield (Mayfair) Limited are available to the public from the Registrar of Companies.