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In accordance with Regulation 32 of the Overseas Companies Regulations 2009.

DON'T
STAPLE**OS AA01**Statement of details of parent law and other
information for an overseas company

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
with accounting requirements.

WEDNESDAY



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20/09/2023

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COMPANIES HOUSE

Part 1 Corporate company nameCorporate name of
overseas company ①

Dencora 2018 Limited

UK establishment
number

B R 0 2 4 8 1 5

→ **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

Section 1A of FRS102

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.

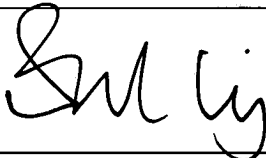
☐ **No. Go to Section A3.**☒ **Yes. Please enter the name of the organisation or other
body which issued those principles below, and then go to Section A3.**Name of organisation
or body ③

The Financial Reporting Council

③ Please insert the name of the
appropriate accounting organisation
or body.

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

A3 Audited accounts		
Audited accounts	Have the accounts been audited in accordance with a set of generally accepted auditing standards? Please tick the appropriate box. ☒ No. Go to Part 3 'Signature'. ☐ Yes. Please enter the name of the organisation or other body which issued those standards below, and then go to Part 3 'Signature'.	❶ Please insert the name of the appropriate accounting organisation or body.
Name of organisation or body ❶		
Part 3 Signature		
	I am signing this form on behalf of the overseas company.	
Signature	Signature x  x	
	This form may be signed by: Director, Secretary, Permanent representative.	

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	Stephen Johnson
Company name	Dencora 2018 Limited
Address	1 Meridian Way
Post town	Norwich
County/Region	Norfolk
Postcode	N R 7 0 T A
Country	United Kingdom
DX	
Telephone	01603 307847



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

COMPANY REGISTRATION NUMBER: BR024815

Dencora 2018 Limited
Unaudited financial statements
31 December 2022

Dencora 2018 Limited

Statement of comprehensive income 31 December 2022

	Note	2022 £	2021 £
Turnover		0	0
Cost of sales		0	0
Gross profit		<u>0</u>	<u>0</u>
Administrative expenses		(2,797)	(32,449)
Operating profit		<u>(2,797)</u>	<u>(32,449)</u>
Interest payable and similar expenses		(524,592)	(625,878)
Dividend income		318,000	5,745,361
Profit/(loss) before taxation		<u>(209,389)</u>	<u>5,087,034</u>
Taxation		0	0
Loss for the financial year		<u>(209,389)</u>	<u>5,087,034</u>

Dencora 2018 Limited

Statement of financial position

31 December 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Investments	5	38,116,718		38,116,718	
Current assets					
Debtors	6	316		322	
Cash at bank and in hand		<u>74,644</u>		<u>75,212</u>	
		74,960		75,534	
Creditors: Amounts falling due within one year	7	<u>(1,554,135)</u>		<u>(1,345,319)</u>	
Net current liabilities			<u>(1,479,175)</u>		<u>(1,269,785)</u>
Total assets less current liabilities			36,637,543		36,846,933
Creditors: Amounts falling due after one year					
Preference shares	8		<u>(21,858,957)</u>		<u>(21,858,957)</u>
Net assets			<u>14,778,586</u>		<u>14,987,976</u>
Capital and reserves					
Called up share capital	9		1,000		1,000
Profit and loss account			<u>14,777,586</u>		<u>14,986,976</u>
Shareholders funds			<u>14,778,586</u>		<u>14,987,976</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Directors' responsibilities:

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

These financial statements were approved by the board of directors and authorised for issue on 19/9/23 and are signed on behalf of the board by:

E J King
Director

Company registration number: BR024815

The notes on pages 3 to 4 form part of these financial statements.

Dencora 2018 Limited

Notes to the financial statements

Year ended 31 December 2022

1. General information

The company is a private company limited by shares, registered in the Isle of Man. The address of the registered office is 32 Athol Street, Isle of Man, IM1 1JB.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Where applicable, turnover represents rental income, management charges and the sale of development properties. In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Specific policies are as follows:

Rental income - rental and related income is credited to turnover on a straight-line basis over the lease term. The aggregate of lease incentives are recognised over the lease term on a straight-line basis.

Management fees - management charges received are credited to turnover in the accounting year to which they relate.

Property development and land sales - sales of land and property held as trading stock are recognised where there is a legally binding, unconditional and irrevocable contract. Turnover represents service charges receivable for the year.

4. Employee numbers

The average number of employees during the year was 0 (2021: 0).

5. Fixed asset investments

	2022	2021
	£	£
Investment in subsidiary undertakings	<u>38,116,718</u>	<u>38,116,718</u>

6. Debtors

	2022	2021
	£	£
Other debtors	<u>316</u>	<u>322</u>

Dencora 2018 Limited

Notes to the financial statements *(continued)*

Year ended 31 December 2022

7. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,906	1,929
Other creditors	<u>1,552,229</u>	<u>1,343,390</u>
	<u>1,554,135</u>	<u>1,345,319</u>

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

	2022	2021
	£	£
Class A Preference shares	7,500,000	7,500,000
Class B Preference Shares	<u>14,358,957</u>	<u>14,358,957</u>
	<u>21,858,957</u>	<u>21,858,957</u>

9. Called up share capital

	Authorised		Allotted, called up and fully paid	
	2022	2021	2022	2021
	Number	Number	£	£
Ordinary shares of £0.10 each	<u>10,000</u>	<u>10,000</u>	<u>1,000</u>	<u>1,000</u>

10. Controlling party

The ultimate controlling party is considered to be Dencora 2018 Limited.