esp2office

esp2office Limited

Annual Report and Accounts

For the year ended 31 December 2010

esp2office Limited

Registered number 04283047

esp2office Limited

esp2office

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Company Details

Directors
S. R. Moate (Chairman)
M. J. Goddard

Company secretary
D. Rodwell

Independent auditors
PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
The Atrium
St Georges Street
Norwich
NR3 1AG

Solicitors
Macfarlanes LLP
20 Cursitor Street
London
EC4A 1LT

Registered office
St Crispins
Duke Street
Norwich
NR3 1PD

Registered in England and Wales
04283047

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Directors' Report

The Directors present their report and financial statements for the Company for the year ended 31 December 2010.

Principal activities and results
The Company did not trade during the year under review.

The profit for the year amounted to £33,000 (2009. loss of £1,000).

Business review
The office2office plc group ("the Group") strategy, objectives and likely future developments in the business are reviewed in the Chairman's Statement and in the Chief Executive's Review in the Annual Report and Accounts of office2office plc, which do not form part of this report.

Future outlook
The Company has not traded subsequent to the year end.

Dividends
The Directors do not propose the payment of a dividend (2009: £nil)

Directors
The following Directors held office during the year and up to the date of signing the financial statements:-

M. J. Goddard
S. R. Moate

Directors third party indemnity provision
A qualifying third-party indemnity provision as defined in Section 234 of the Companies Act 2006 is in force for the benefit of each of the Directors in respect of liabilities incurred as a result of their office, to the extent permitted by law In respect of those liabilities for which directors may not be indemnified, the Company maintained a Directors' and officers' liability insurance policy throughout the financial year.

Donations
No donations were made to any charitable or political organisation in the year (2009: £nil).

Statement of 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 prepared the Company financial statements in accordance with International Financial Reporting Standards (IFRSs) as adopted by the European Union

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.

Directors' Report (continued)

In preparing those 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;
- state whether applicable IFRSs as adopted by the European Union have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 to 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

In accordance with section 418 of the Companies Act 2006, in the case of each Director in office at the date the Directors' report is approved that.

- So far as each Director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- they have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Independent auditors
A resolution to re-appoint PricewaterhouseCoopers LLP as auditors will be proposed at the next general meeting of the Directors.

For and on behalf of the Board

D. Rodwell
Company Secretary
Date: 28 September 2011

Independent Auditors' Report to the Members of esp2office Limited

We have audited the financial statements of esp2office Limited for the year ended 31 December 2010 which comprise the statement of comprehensive income, the balance sheet, the statement of changes in equity, the cash flow statement, the significant accounting policies and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union.

Respective responsibilities of directors and auditors

As explained more fully in the Statement of Directors' Responsibilities set out on pages 2 and 3, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

This report, including the opinions, has been prepared for and only for the Company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error This includes an assessment of: whether the accounting policies are appropriate to the Company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 December 2010 and of its profit and cash flows for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Independent Auditors' Report to the Members of esp2office Limited (continued)

Matters on which we are required to report by exception

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.

S Newman (Senior Statutory Auditor)
for and on behalf of PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
Norwich
28 September 2011

Statement of Comprehensive Income
for the year ended 31 December 2010

	Note	2010 £000	2009 £000
Income tax credit/(expense)	5	**33**	(1)
Profit/(loss) and comprehensive income for the year attributable to equity shareholders	12	**33**	(1)

The company did not actively trade during the period and only recorded an adjustment in respect of its income tax charge

All amounts relate to continuing operations esp2office Limited

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Balance Sheet
as at 31 December 2010

	Note	2010 £000	2009 £000
Assets			
Non-current assets			
Property, plant and equipment	6	-	-
Deferred income tax asset	7	-	6
		-	6
Total assets		-	6
Equity			
Capital and reserves attributable to equity holders of the Company			
Ordinary shares	11	-	-
Retained earnings	12	(707)	(740)
Total equity		(707)	(740)
Current liabilities			
Trade and other payables	8	707	746
Current tax liabilities	10	-	-
		707	746
Total liabilities		707	746
Total equity and liabilities		-	6

The financial statements comprising the statement of comprehensive income, the balance sheet, the statement of changes in equity, the cash flow statement, the significant accounting policies and the notes to the financial statements were approved for issue by the Board of Directors 23 September 2011

M J. Goddard
Director

Registered number 04283047

Statement of Changes in Equity
for the year ended 31 December 2010

	Note	Ordinary shares £000	Retained earnings £000	Total equity £000
Balance at 1 January 2009		-	(739)	(739)
Loss for the period	12	-	(1)	(1)
Total recognised income for the period ended 31 December 2009		-	(1)	(1)
Balance at 31 December 2009		-	(740)	(740)

	Note	Ordinary shares £000	Retained earnings £000	Total equity £000
Balance at 1 January 2010		-	(740)	(740)
Profit for the period	12	-	33	33
Total recognised income for the period ended 31 December 2010		-	33	33
Balance at 31 December 2010		-	(707)	(707)

Cash Flow Statement
for the year ended 31 December 2010

	Note	2010 £000	2009 £000
Cash flows from operating activities			
Cash generated from operations	13	**33**	48
Income tax paid		**(33)**	(48)
Net cash generated from operating activities		**-**	-
Net movements in cash and cash equivalents		**-**	-
Cash and cash equivalents at 1 January		**-**	-
Cash and cash equivalents at 31 December		**-**	-

Net funds at 31 December comprises:		
Cash and cash equivalents	**-**	-
Net funds at 31 December	**-**	-

Significant Accounting Policies
for the year ended 31 December 2010 (continued)

General information

esp2office Limited ("the Company") provides managed procurement services

The Company is a limited company and is incorporated and domiciled in the UK The address of its registered office is St Crispins, Duke Street, Norwich, NR3 1PD

The principal accounting policies applied in the preparation of these financial statements are set out below These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

The financial statements of esp2office Ltd have been prepared in accordance with International Financial Reporting Standards as adopted by the European Union (IFRSs as adopted by the EU), IFRIC interpretations and the Companies Act 2006 applicable to companies reporting under IFRS The financial statements have been prepared under the historical cost convention.

The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates It also requires management to exercise its judgement in the process of applying the Company's accounting policies The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2

The financial statements have been prepared on a going concern basis, which assumes that the Company will continue in operational existence for the foreseeable future In respect of this office2office plc and its subsidiaries have confirmed in writing that they are committed to providing the necessary level of financial support for a period of at least 12 months from the date of approval of the Company's financial statements for the year ended 31 December 2010

Recent accounting developments

Standards, amendments and interpretations effective for the first time in the year ended 31 December 2010

- IFRS 3 (revised) 'Business combinations', and consequential amendments to IAS 27, 'Consolidated and separate financial statements', IAS 28, 'Investments in associates', and IAS 31, 'Interests in joint ventures' The revised standard continues to apply the acquisition method to business combinations, with some significant changes Changes to measurement of the fair value of payments made to acquire a business and the goodwill arising Transaction costs are expensed. The effect of all transactions with non-controlling interests are recorded in equity if there is no change in control and these transactions will no longer result in goodwill gains and losses Effective for annual reporting periods commencing on or after 1 July 2009

The following amendments to existing standards and interpretations were also effective for the current year, but the adoption of these amendments to existing standards and interpretations did not have a material impact on the Company:

- Amendments to IFRS 2, 'Share based payment'
- IFRIC 13, 'Customer loyalty programmes'
- IFRIC 15, 'Agreements for the construction of real estate'
- IFRIC 16, 'Hedges of a net investment in a foreign operation'
- IAS 32, 'Financial instruments presentation'
- IAS 39 (amendment), 'Financial instruments Recognition and measurement'
- IFRIC 14, 'IAS 19 - The limit on a defined benefit asset, minimum funding requirements and their interaction' This provides guidance on accounting for defined benefit pension schemes

Standards, amendments and interpretations that are not yet effective and have not been early adopted.

- IAS 24 (revised) 'Related party disclosures'

Significant Accounting Policies
for the year ended 31 December 2010 (continued)

Standards, amendments and interpretations that are not yet effective and not currently relevant to the Group.

- Amendment to IFRS 1, 'First time adoption of IFRS' and IAS 27 'Consolidated and separate financial statements'
- IFRS 9, 'Financial instruments'
- Amendment to IAS 32, 'Financial instruments Presentation', and IAS 1, 'Presentation of financial statements'
- Amendment to IAS 39, 'Financial Instruments, Recognition and measurement on eligible hedged items'
- Amendment to IFRS 1 on first time adoption of IFRS additional exemptions
- Amendments to IFRIC 9 and IAS 39 regarding embedded derivatives
- Amendment to IAS 32 on classification of rights issues
- IFRIC 17, 'Distributions of non-cash assets to owners'
- IFRIC 18, 'Transfer of assets from customers'
- IFRIC 19, 'Extinguishing financial liabilities with equity instruments'

Revenue

Revenue comprises the fair value of sales to external customers, exclusive of VAT Revenue is stated after deducting rebates, returns and other similar discounts Revenue is recognised when the significant risks and rewards of ownership are transferred to a customer, which occurs on delivery of goods

Segment reporting

A business segment is a group of assets and operations engaged in providing products or services that are subject to risks and returns that are different from those of other business segments A geographical segment is engaged in providing products or services within a particular economic environment that are subject to risks and returns that are different from those operating in other economic environments

Based on risks and returns the Directors consider that the primary reporting format is by business segment The Directors consider that there is only one business segment, being managed procurement services Therefore the disclosures for the primary segment have already been given in the financial statements The Company operates in the United Kingdom only and all revenues by destination are attributable to the United Kingdom.

Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and any accumulated impairment losses Historical costs include expenditure that is directly attributable to the acquisition of the items The assets' residual values and useful lives are reviewed annually for impairment, and adjusted as appropriate

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are recognised in the income statement.

Depreciation commences in the month that the assets are fully installed and commissioned and is provided on a straight line basis at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows

Short leasehold land and buildings - over the lease term
Plant and machinery - over 4 to 15 years
Office equipment - over 3 to 10 years

Assets under the course of construction are stated at historical costs Such assets are not depreciated or reviewed for impairment Upon completion of the assets, costs are transferred to the appropriate fixed asset categorisation and commence being depreciated.

Significant Accounting Policies
for the year ended 31 December 2010 (continued)
Provisions

The Company makes provision for liabilities when it has a legal or constructive obligation arising from a past event, it is probable that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not discounted on the basis of materiality

Current and deferred income tax

The tax charge for the period comprises both current and deferred tax. Tax is recognised in the income statement except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity

Current tax is the expected tax payable on the taxable income for the period and any adjustment to tax payable in respect of previous periods, and is calculated on the basis of tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date

Deferred tax is provided in full using the balance sheet liability method on temporary differences between the tax bases of assets and liabilities and their carrying value for accounting purposes

Deferred tax is determined on a non-discounted basis using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred tax asset is realised or deferred tax liability is settled.

Where the intrinsic value of a share option exceeds the fair value, the corresponding deferred tax on the excess is recognised directly in equity

A deferred tax asset is recognised only to the extent that it is probable that sufficient taxable profit will be available to utilise the temporary difference

Financial assets and liabilities

Financial assets and financial liabilities are recognised on the Company's balance sheet when the Company becomes a party to the contractual provisions of the instrument

The Company classifies its financial assets and liabilities in the following categories at fair value through profit and loss, loans and receivables, and other financial liabilities The classification depends on the purpose for which the financial assets or liabilities were acquired. Management determines the classification of its financial assets at initial recognition.

Equity instruments Equity instruments issued by the Company are recorded at the proceeds received, net of direct issue costs

Dividends

Distributions to equity holders are disclosed as a component of the movement in shareholders' equity A liability is recorded for a final dividend when the dividend is approved by the Company's shareholders Interim dividends are recognised in the period they are paid.

Notes to the Financial Statements
for the year ended 31 December 2010

1. Financial risk management

The Company's activities expose it to a variety of financial risks market risk (including commodity price risk and interest rate risk), credit risk and liquidity risk. The Company's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Company's financial performance

(a) Market risk

(i) Commodity price risk

The Company has no exposure to changes in commodity prices

(ii) Cash flow and fair value interest rate risk

The Company has no interest-bearing assets or borrowings in the form of cash and cash equivalents or short and long-term borrowings Therefore interest income or cost is not sensitive to movements in interest rates

(b) Credit risk

Credit risk is managed on a Group basis by the ultimate parent undertaking, office2office plc Credit risk arises from cash and cash equivalents and deposits with banks and financial institutions and transactions with third party customers as well as credit exposure to customers, including outstanding receivables and committed transactions

For banks and financial institutions only independently rated parties with a minimum rating of 'A' are accepted in normal circumstances

(c) Liquidity risk

The table below analyses the Company's financial liabilities which will be settled on a net basis into relevant maturity groupings based on the remaining period at the balance sheet date to the contractual maturity date

The amounts shown are contractual (including interest), undiscounted cash flows

At 31 December 2010 **£'000**	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	707	-	-	-
At 31 December 2009 **£'000**	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Trade and other payables	746	-	-	-

The Company's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Company's financial performance Risk management is carried out centrally headed by office2office plc (the "Group") and where appropriate under policies approved by the Board of Directors of the parent undertaking The policies adopted are described above

There have been no breaches in the contractual terms of the amounts shown above

Fair values of financial instruments

The fair value of financial assets and liabilities is not materially different to their book value due to the short term maturity of the instruments

Notes to the Financial Statements
for the year ended 31 December 2010

1 Financial risk management (continued)

Embedded derivatives

Management have undertaken a review of the Company for embedded derivatives and none were found (2009 nil)

Capital risk management

Capital risk management is managed on a Group basis by the ultimate parent undertaking, office2office plc The Group's policy is to maintain a strong capital base, defined as facilities plus total shareholder's equity, so as to maintain investor, creditor and market confidence and to sustain future development of the business Within this overall policy, the Group seeks to maintain an optimum capital structure by a mixture of debt and retained earnings Funding needs are reviewed periodically and also each time a significant acquisition is made A number of factors are considered which include the net debt/EBITDA ratio, future funding needs (usually potential acquisitions) and Group banking arrangements There were no changes to the Group's approach to capital management during the year

The primary source of funding for the Group is balances with related parties

2. Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances

The Company makes estimates and assumptions concerning the future The resulting accounting estimates will, by definition, seldom equal the related actual results The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below

Income tax

The Company is subject to income tax in the United Kingdom. Significant judgement is required in determining the provision for income tax. There are many transactions and calculations for which the ultimate tax determination is uncertain during the ordinary course of business Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will impact the income tax and deferred tax provisions in the period in which such determination is made

3. Expenses by nature

	2010	2009
	£000	£000
Inventories expensed	-	-
Other operating costs	-	-
Total cost of sales, distribution costs and administrative expenses	**-**	**-**

4. Auditor remuneration

The remuneration of the auditors amounting to £3,000 (2009 £ 3,000) has been borne by Banner Business Services Limited, a subsidiary undertaking, without recharge

Notes to the Financial Statements
for the year ended 31 December 2010

5. Income tax expense

	2010 £000	2009 £000
Current tax		
United Kingdom corporation tax at 28%	39	-
Deferred tax		
Origination and reversal of timing differences (see note 7)	(6)	(1)
	33	(1)
	33	(1)

The Company tax charge for the year differs from the standard rate of corporation tax of 28% (2009 28%) The differences are explained below

	2010 £000	2009 £000
Profit before income tax	-	-
Income tax at the standard rate of UK corporation tax of 28% (2009 28%)	-	-
Tax effects of		
Adjustment in respect of prior years	33	(1)
Total income tax credit/(charge) for the year	33	(1)

Factors affecting future tax charges

The effective tax rate is anticipated to continue to exceed the standard rate due to the incidence of expenses not deductible for tax purposes

Impact of changes in tax rate

Announcements were made after the balance sheet date to changes in tax rates that will have an effect on future tax charges of the Company The change in the corporation tax rate from 28% to 24% reducing by 1% per annum has been announced and substantively enacted. The Company has not quantified the impact of this change on the deferred tax balance at this stage but it is not expected that it will be material.

Notes to the Financial Statements
for the year ended 31 December 2010

6. Property, plant and equipment

2009	Short leasehold land and buildings £000	Plant and machinery £000	Office equipment £000	Total £000
Cost				
At 1 January 2009	27	10	65	102
Disposals	(27)	(10)	(65)	(102)
At 31 December 2009	-	-	-	-
Accumulated depreciation				
At 1 January 2009	(27)	(10)	(65)	(102)
Charge for the year	-	-	-	-
Disposals	27	10	65	102
At 31 December 2009	-	-	-	-
Net book amount				
At 31 December 2009	-	-	-	-

7. Deferred income tax asset

The deferred income tax asset recognised in the financial statements is as follows

	2010 £000	2009 £000
Tax effect of timing differences		
Excess of qualifying depreciation over tax allowances	-	6
At 31 December	-	6

	2010 £000	2009 £000
At 1 January	6	7
Credited/(charged) to the income statement	(6)	(1)
At 31 December	0	6

Notes to the Financial Statements
for the year ended 31 December 2010

7. Deferred income tax asset (continued)

The deferred income tax asset is estimated to be recoverable as follows

	2010	2009
	£000	£000
Deferred tax assets		
- to be recovered after more than 1 year	-	6
- to be recovered within 1 year	-	-
	-	6

Deferred income tax assets and liabilities are only offset where there is a legally enforceable right to offset and there is an intention to settle the balances net

The movements in deferred tax assets during the period are shown below

Deferred income tax assets	**Depreciation over tax allowances**	**Unutilised losses**	**Total**
	£000	**£000**	**£000**
At 1 January 2010	6	-	6
Charged to the income statement	(6)	-	(6)
At 31 December 2010	0	-	0

Deferred income tax assets	**Depreciation over tax allowances**	**Unutilised losses**	**Total**
	£000	**£000**	**£000**
At 1 January 2009	7	-	7
Charged to the income statement	(1)	-	(1)
At 31 December 2009	6	-	6

Deferred income tax assets are recognised for short term timing differences to the extent that the realisation of the related tax benefit through future taxable profits is anticipated.

8. Trade and other payables

	2010	2009
	£000	£000
Payables to related parties	707	746

Payables to related parties are repayable on demand.

9. Financial instruments by category

Cash and cash equivalents and trade and other receivables (excluding prepayments) are classified as loans and receivables for the purpose of IFRS 7

Notes to the Financial Statements
for the year ended 31 December 2010

10. Current income tax liabilities

	2010	2009
	£000	£000
Current income tax liabilities	-	-

11 Share capital

	2010		2009	
Authorised	No	£	No	£
Ordinary shares of £1 each	1,000	1,000	1,000	1,000

	2010		2009	
Allotted, called up and fully paid	No	£	No	£
Ordinary shares of £1 each	1	1	1	1

12. Reserves

	Retained earnings
	£000
Balance at 1 January 2009	(739)
Loss for the year	(1)
Balance at 31 December 2009	(740)
Profit for the year	33
Balance at 31 December 2010	(707)

13. Cash generated from operations

	2010	2009
	£000	£000
Profit before income tax	-	-
Adjustments for		
Increase / (decrease) in trade payables and provisions	39	(48)
Total net cash inflow from operations	39	(48)

14. Analysis of movement in net funds/(debt)

The Company did not have any net funds/(debt) at any time during the period under review

15. Guarantees and other financial commitments

Capital commitments

There are no amounts contracted for but not provided in the financial statements (2009 nil)

Operating lease commitments

The Company has no obligations under operating leases (2009 nil)

Notes to the Financial Statements
for the year ended 31 December 2010

16. Related parties

esp2office Limited is a subsidiary of office2office (UK) plc, which is a subsidiary of office2office plc

As at the 31 December the following amounts were due to/(from) the Company from/(to) office2office plc and its subsidiaries

	2010	2009
	£000	£000
Banner Business Services Limited	(707)	(746)

17. Immediate and Ultimate controlling party

The Company's immediate parent company is office2office (UK) plc and the Directors consider that the Company's ultimate parent undertaking and controlling party is office2office plc, a company registered in England and Wales Office2office plc is both the smallest and largest company for which group accounts are drawn up These consolidated accounts are available from St Crispins, Duke Street, Norwich, NR3 1PD