

Registered number: 06552008

**TDK DENTAL LIMITED**

**UNAUDITED**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**



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## **TDK DENTAL LIMITED**

### **COMPANY INFORMATION**

#### **Directors**

N W Banton (appointed 19 November 2019)  
R J Bryant (resigned 19 November 2019)  
P J Conway (appointed 19 November 2019)  
S J Preddy (resigned 19 November 2019)  
G Pueyo Roberts (appointed 1 February 2019)  
S L Ramage (appointed 19 November 2019)  
I D Wood (resigned 19 November 2019)  
J S H Wright

#### **Company secretary**

Bupa Secretaries Limited

#### **Registered number**

06552008

#### **Registered office**

Bupa Dental Care  
Vantage Office Park  
Old Gloucester Road, Hambrook  
Bristol  
BS16 1GW

# **TDK DENTAL LIMITED**

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## **TDK DENTAL LIMITED**

### **DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019**

The Directors present their report and the financial statements for the year ended 31 December 2019.

#### **Principal activity**

The principal activity of the Company is that of the operation of dental practices.

The Directors do not anticipate any material change in the Company's activities in the ensuing year.

#### **Directors**

The Directors who served during the year were:

N W Banton (appointed 19 November 2019)  
R J Bryant (resigned 19 November 2019)  
P J Conway (appointed 19 November 2019)  
S J Preddy (resigned 19 November 2019)  
G Pueyo Roberts (appointed 1 February 2019)  
S L Ramage (appointed 19 November 2019)  
I D Wood (resigned 19 November 2019)  
J S H Wright

#### **Small companies note**

In preparing this report, the Directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 12 May 2020 and signed on its behalf.



**J S H Wright**  
Director

**TDK DENTAL LIMITED**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2019**

	<b>Note</b>	<b>2019 £</b>	<b>2018 £</b>
Turnover	4	<b>867,397</b>	821,771
Cost of sales		<b>(453,124)</b>	(435,099)
<b>Gross profit</b>		<b>414,273</b>	386,672
Administrative expenses		<b>(376,922)</b>	(381,558)
<b>Operating profit</b>	5	<b>37,351</b>	5,114
Interest receivable and similar income		-	65
Interest payable and expenses	8	<b>(708)</b>	(386)
<b>Profit before tax</b>		<b>36,643</b>	4,793
Tax on profit	9	<b>(14,273)</b>	6,876
<b>Profit for the financial year</b>		<b>22,370</b>	11,669
<b>Total comprehensive income for the year</b>		<b>22,370</b>	11,669

The notes on pages 5 to 16 form part of these financial statements.

**TDK DENTAL LIMITED**  
**REGISTERED NUMBER: 06552008**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2019**


	Note	2019 £	2018 £
<b>Fixed assets</b>			
Intangible assets	10	223,753	248,753
Tangible assets	11	246,266	172,860
		<u>470,019</u>	<u>421,613</u>
<b>Current assets</b>			
Stocks	12	17,725	12,136
Debtors: amounts falling due within one year	13	537,478	534,450
Cash at bank and in hand		1,470	6,211
		<u>556,673</u>	<u>552,797</u>
Creditors: amounts falling due within one year	14	(709,298)	(682,251)
<b>Net current liabilities</b>		<u>(152,625)</u>	<u>(129,454)</u>
<b>Total assets less current liabilities</b>		<u>317,394</u>	<u>292,159</u>
<b>Provisions for liabilities</b>			
Deferred tax	15	(7,302)	(4,437)
<b>Net assets</b>		<u><u>310,092</u></u>	<u><u>287,722</u></u>
<b>Capital and reserves</b>			
Called up share capital	16	50	50
Capital redemption reserve		50	50
Profit and loss account		309,992	287,622
<b>Shareholders' funds</b>		<u><u>310,092</u></u>	<u><u>287,722</u></u>

The Directors consider that the Company is entitled to exemption from the requirement to have an audit under the provisions of section 479A of the Companies Act 2006.

The members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 12 May 2020.

  
**J S H Wright**  
 Director

The notes on pages 5 to 16 form part of these financial statements.

**TDK DENTAL LIMITED**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2019**

	<b>Called up share capital</b>	<b>Capital redemption reserve</b>	<b>Profit and loss account</b>	<b>Total equity</b>
	£	£	£	£
At 1 January 2019	50	50	287,622	287,722
<b>Comprehensive income for the year</b>				
Profit for the year	-	-	22,370	22,370
<b>At 31 December 2019</b>	<b>50</b>	<b>50</b>	<b>309,992</b>	<b>310,092</b>

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2018**

	<b>Called up share capital</b>	<b>Capital redemption reserve</b>	<b>Profit and loss account</b>	<b>Total equity</b>
	£	£	£	£
At 1 January 2018	50	50	275,953	276,053
<b>Comprehensive income for the year</b>				
Profit for the year	-	-	11,669	11,669
<b>At 31 December 2018</b>	<b>50</b>	<b>50</b>	<b>287,622</b>	<b>287,722</b>

The notes on pages 5 to 16 form part of these financial statements.

## **TDK DENTAL LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

#### **1. General information**

The Company is a private company limited by shares and is incorporated and domiciled in England and Wales. The address of its registered office is: Bupa Dental Care, Vantage Office Park, Old Gloucester Road, Hambrook, Bristol, BS16 1GW.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The Company's financial statements are presented in Sterling, which is also the Company's functional currency, and all values are rounded to the nearest pound (£) except where otherwise indicated.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

##### **2.2 Financial reporting standard 102 - reduced disclosure exemptions**

The Company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of The Oasis Healthcare Group Limited as at 31 December 2019 and these financial statements may be obtained from Bupa Dental Care, Vantage Office Park, Old Gloucester Road, Hambrook, Bristol, BS16 1GW.

##### **2.3 Going concern**

The financial statements have been prepared on a going concern basis as an indirect parent undertaking has stated that, subject to unforeseen circumstances, it intends to provide financial support to enable the Company to meet its liabilities as and when they fall due and the Directors reasonably believe the indirect parent undertaking would be in a position to provide this support.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**2. Accounting policies (continued)**

**2.4 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.5 Intangible assets**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It is amortised to the Statement of Comprehensive Income over its estimated economic life.

**2.6 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

The estimated useful lives range as follows:

Leasehold improvements	- Over 15 years straight line
Fixtures and fittings	- 3 - 15 years straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Comprehensive Income.

## **TDK DENTAL LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

#### **2. Accounting policies (continued)**

##### **2.7 Stocks**

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

##### **2.8 Debtors**

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

##### **2.9 Cash and cash equivalents**

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

##### **2.10 Financial instruments**

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

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

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

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**2. Accounting policies (continued)**

**2.11 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.12 Finance costs**

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

**2.13 Operating leases: the Company as lessee**

Rentals paid under operating leases are charged to the Statement of Comprehensive Income on a straight line basis over the lease term.

**2.14 Pensions**

**Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Comprehensive Income when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

**2.15 Interest income**

Interest income is recognised in the Statement of Comprehensive Income using the effective interest method.

## **TDK DENTAL LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

#### **2. Accounting policies (continued)**

##### **2.16 Current and deferred taxation**

The tax expense for the year comprises current and deferred tax. Tax is recognised in the Statement of Comprehensive Income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits;
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met; and
- Where they relate to timing differences in respect of interests in subsidiaries, associates, branches and joint ventures and the Company can control the reversal of the timing differences and such reversal is not considered probable in the foreseeable future.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

#### **3. Judgments in applying accounting policies and key sources of estimation uncertainty**

*Due to the nature of the Company's business, the Directors do not consider there to be key judgments or sources of estimation uncertainty in preparing the financial statements.*

#### **4. Turnover**

The whole of the turnover is attributable to the operation of dental practices.

All turnover arose within the United Kingdom.

#### **5. Operating profit**

The operating profit is stated after charging:

	2019 £	2018 £
Other operating lease rentals	29,000	29,000

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**6. Employees**

Staff costs were as follows:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>155,694</b>	145,117
Social security costs	<b>9,964</b>	9,330
Cost of defined contribution scheme	<b>3,207</b>	2,190
	<u><b>168,865</b></u>	<u>156,637</u>

The average monthly number of employees, including the Directors, during the year was as follows:

	<b>2019</b>	<b>2018</b>
	<b>No.</b>	<b>No.</b>
	<u><b>8</b></u>	<u>8</u>

**7. Directors' remuneration**

The Directors received no emoluments during the financial year ended 31 December 2019 for their services to the Company (2018 - £nil).

The emoluments of the Directors for services to The Oasis Healthcare Group Limited group are disclosed in the financial statements of The Oasis Healthcare Group Limited.

**8. Interest payable and similar expenses**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Bank interest payable	<u><b>708</b></u>	<u>386</u>

**TDK DENTAL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**9. Taxation**

	2019 £	2018 £
<b>Corporation tax</b>		
Current tax on profits for the year	11,964	10,100
Adjustments in respect of previous periods	(556)	(17,022)
<b>Total current tax</b>	<u>11,408</u>	<u>(6,922)</u>
<b>Deferred tax</b>		
Origination and reversal of timing differences	1,321	479
Adjustments in respect of prior periods	1,544	(433)
<b>Total deferred tax</b>	<u>2,865</u>	<u>46</u>
<b>Taxation on profit on ordinary activities</b>	<u>14,273</u>	<u>(6,876)</u>

**Factors affecting tax charge/(credit) for the year**

The tax assessed for the year is higher than (2018 - lower than) the standard rate of corporation tax in the UK of 19% (2018 - 19%). The differences are explained below:

	2019 £	2018 £
Profit on ordinary activities before tax	<u>36,643</u>	<u>4,793</u>
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2018 - 19%)	6,962	911
<b>Effects of:</b>		
Expenses not deductible for tax purposes	6,478	9,725
Adjustments in respect of current income tax of previous years	(556)	(17,022)
Adjustments in respect of deferred tax of previous years	1,544	(433)
Changes in tax rates	(155)	(57)
<b>Total tax charge/(credit) for the year</b>	<u>14,273</u>	<u>(6,876)</u>

**Factors that may affect future tax charges**

A reduction in the UK corporation tax rate from 19% to 17% (effective from 1 April 2020) was substantively enacted on 6 September 2016 and the UK deferred tax liability as at 31 December 2019 has been calculated based on this rate. In the Budget on the 11 March 2020, the Chancellor announced that the UK tax rate will remain at the current rate of 19% and not reduce to 17% from 1 April 2020. This will have an effect on the Company's future tax charge.

**TDK DENTAL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**10. Intangible assets**

	<b>Goodwill £</b>
<b>Cost</b>	
At 1 January 2019	500,000
At 31 December 2019	<u>500,000</u>
<b>Amortisation</b>	
At 1 January 2019	251,247
Charge for the year on owned assets	25,000
At 31 December 2019	<u>276,247</u>
<b>Net book value</b>	
At 31 December 2019	<u><u>223,753</u></u>
At 31 December 2018	<u><u>248,753</u></u>

**TDK DENTAL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**11. Tangible fixed assets**

	<b>Fixtures and fittings £</b>	<b>Leasehold improvements £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 January 2019	189,400	101,550	290,950
Additions	82,824	17,547	100,371
At 31 December 2019	<u>272,224</u>	<u>119,097</u>	<u>391,321</u>
<b>Depreciation</b>			
At 1 January 2019	106,551	11,539	118,090
Charge for the year on owned assets	19,749	7,216	26,965
At 31 December 2019	<u>126,300</u>	<u>18,755</u>	<u>145,055</u>
<b>Net book value</b>			
At 31 December 2019	<u>145,924</u>	<u>100,342</u>	<u>246,266</u>
At 31 December 2018	<u>82,849</u>	<u>90,011</u>	<u>172,860</u>

**12. Stocks**

	<b>2019 £</b>	<b>2018 £</b>
Raw materials and consumables	17,492	8,999
Finished goods and goods for resale	233	3,137
	<u>17,725</u>	<u>12,136</u>

The difference between purchase price or production cost of stocks and their replacement cost is not material.



**TDK DENTAL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**13. Debtors**

	2019 £	2018 £
<b>Due within one year</b>		
Trade debtors	33,940	38,676
Amounts owed by group undertakings	474,519	470,614
Other debtors	211	-
Prepayments and accrued income	28,808	25,160
	<u>537,478</u>	<u>534,450</u>

Amounts owed by group undertakings are unsecured, interest free and repayable on demand.

**14. Creditors: Amounts falling due within one year**

	2019 £	2018 £
Trade creditors	36,150	22,940
Amounts owed to group undertakings	590,340	524,304
Corporation tax	28,940	53,954
Other taxation and social security	-	541
Accruals and deferred income	53,868	80,512
	<u>709,298</u>	<u>682,251</u>

Amounts owed to group undertakings are unsecured, interest free and repayable on demand.

**15. Deferred taxation**

	2019 £	2018 £
At beginning of year	4,437	4,391
Charged to profit or loss	2,865	46
<b>At end of year</b>	<u>7,302</u>	<u>4,437</u>

The provision for deferred taxation is made up as follows:

	2019 £	2018 £
Accelerated capital allowances	<u>7,302</u>	<u>4,437</u>

## TDK DENTAL LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

#### 16. Share capital

	2019 £	2018 £
<b>Allotted, called up and fully paid</b>		
100 (2018 - 100) ordinary A shares of £0.50 each	<b>50</b>	<b>50</b>

#### 17. Contingent liabilities

Under a group registration, the Company is jointly and severally liable for Value Added Tax due by certain other Bupa Group undertakings.

#### 18. Pension commitments

The Company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension charge amounted to £3,207 (2018 - £2,190). At the year end, there were outstanding contributions of £nil (2018 - £nil).

#### 19. Commitments under operating leases

At 31 December 2019 the Company had future minimum lease payments under non-cancellable operating leases as follows:

	2019 £	2018 £
Not later than 1 year	<b>29,000</b>	29,000
Later than 1 year and not later than 5 years	<b>74,208</b>	103,208
	<b>103,208</b>	132,208

#### 20. Ultimate parent company and controlling party

The Company's immediate parent company is Xeon Smiles UK Limited, a company incorporated in England and Wales. The Company's ultimate parent undertaking is The British United Provident Association Limited, a company incorporated in England and Wales.

The smallest group for which group financial statements will be prepared is The Oasis Healthcare Group Limited. The largest group for which group financial statements will be prepared is The British United Provident Association Limited. The financial statements of The British United Provident Association Limited may be obtained from its registered office at 1 Angel Court, London, EC2R 7HJ.

The financial statements of The Oasis Healthcare Group Limited may be obtained from its registered office at Bupa Dental Care, Vantage Office Park, Old Gloucester Road, Hambrook, Bristol, BS16 1GW.

## **TDK DENTAL LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

#### **21. Ultimate parent company and controlling party**

The Company's immediate parent company is Xeon Smiles UK Limited, a company incorporated in England and Wales. The Company's ultimate parent undertaking is The British United Provident Association Limited, a company incorporated in England and Wales.

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