

Charity registration number 1093264

Company registration number 04420032 (England and Wales)

**THE COMEDY TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

# THE COMEDY TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr C B Burnley Mr I D Christie Mr K E Dunn Miss G I Miller Ms C B Morgan
<b>Secretary</b>	Mr K E Dunn
<b>Charity number</b>	1093264
<b>Company number</b>	04420032
<b>Principal address</b>	Royal Court Theatre 1 Roe Street Liverpool L1 1HL
<b>Registered office</b>	Royal Court Theatre 1 Roe Street Liverpool L1 1HL
<b>Independent examiner</b>	Andrew Moss BA FCA DSG Castle Chambers 43 Castle Street Liverpool L2 9TL

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# THE COMEDY TRUST

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# THE COMEDY TRUST

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 APRIL 2022

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The trustees present their annual report and financial statements for the year ended 30 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The objects of the charity are to advance the education of the public in Liverpool and its surrounding districts by the provision of workshops, classes, discussion forums and writing competitions in schools, colleges, and otherwise in the art of comic writing, performance and movement whether by live performance, radio, cinema, television or any other related media.

The policies adopted in the furtherance of these objectives are to grow the annual Liverpool Comedy Festival into an International event, to continue to develop confidence building workshop programmes for young people and to develop programmes that have a positive effect on health and well-being of people within the community.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

#### **Achievements and performance**

Our financial year 2021/22 was a year in which things pretty much returned to normal following the challenging years of the Covid-19 pandemic.

The Comedy Trust staff continued to work via a hybrid of office time and working from home. We again received core funding from Liverpool City Council and were successful with various funding applications.

Our in-person delivery returned to near pre-lockdown levels, with virtual sessions becoming a rarity.

The Comedy For Social Change project (in conjunction with Liverpool Hope University) continued to snowball, adding further research elements and delivery strands. Moving forward, we plan to also work with Salford University and present our findings via academic conference, seeking to use our programmes to make significant improvements in society and a push towards social justice.

We launched Laughter After Loss - our alternative bereavement programme. For this we brought onboard an additional freelance project manager and worked with a large number of new participants.

We saw continued interest in our corporate sessions, working with new and existing clients. We also began to provide one-to-one public speaking mentoring which may form a larger part of our work in the future.

Feeling Funny Youth enjoyed a brighter year and we delivered our course in numerous schools, whilst continuing to provide the fortnightly Feeling Funny Youth Club.

Liverpool Comedy Festival returned with a strong emphasis on health and wellbeing and showcasing our year-round work. Our third annual Doddy Day took place in October as part of the Festival and was extremely popular, with the Happiness Show selling more tickets than the previous two years. Doddy Day celebrates the life and legacy of the late, great Sir Ken Dodd and his passion for the healing power of humour, thus sitting perfectly with the ethos of our organisation.

# THE COMEDY TRUST

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2022**

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### Financial review

The results for the year and the Trust's financial position at the end of the year are shown in the attached financial statements.

The Trust recorded a deficit of £9,082 (2021: a surplus of £15,464) for the year. The Trust has received core funding of £22,409 (2021: £22,789) from Liverpool City Council in respect of the 2021/22 year and will be able to continue with its operations at a reduced level in the forthcoming year if other funding sources continue to be limited.

At the year end the Trust had net assets of £38,475 (2021: £47,557) represented by unrestricted funds of £34,975 (2021: £42,241) and restricted funds of £3,500 (2021: £5,316).

### Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

### Risk policy

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. This includes the financial risks to the trust which could prevent it operating effectively.

### Structure, governance and management

The Trust is a company limited by guarantee and registered charity. The Trust's objectives are to run an annual comedy festival for Liverpool to nurture and develop new talent and to use comedy and humour to enrich the lives of all communities.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr C B Burnley  
Mr I D Christie  
Mr K E Dunn  
Miss G I Miller  
Ms C B Morgan

The charity adheres to recruit trustees to ensure the board has the range of skills and experience necessary to comply with its collective responsibility. Trustees must be prepared to take on training. Training requirements are decided after an assessment is made of what skills are required.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Comedy Trust Steering Committee was further developed to include more partners and stakeholders.

The Trust employs two (2021: two) full time staff members and employs a wide range of freelance arts practitioners, comedians and arts professionals to run its programmes and deliver the annual festival.

## **THE COMEDY TRUST**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** ***FOR THE YEAR ENDED 30 APRIL 2022***

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#### **Small company provisions**

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

The trustees report was approved by the Board of Trustees.

Miss G I Miller

**Trustee**

28 February 2023

## **THE COMEDY TRUST**

### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

#### ***FOR THE YEAR ENDED 30 APRIL 2022***

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The trustees, who are also the directors of The Comedy Trust for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 Trust will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# THE COMEDY TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE COMEDY TRUST

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I report to the trustees on my examination of the financial statements of The Comedy Trust (the Trust) for the year ended 30 April 2022.

This report is made solely to the charity's council of management, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's council of management those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's council of management as a body, for my work, for this report, or for the opinions I have formed.

### **Responsibilities and basis of report**

As the trustees of the Trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Andrew Moss BA FCA  
DSG

Castle Chambers  
43 Castle Street  
Liverpool  
L2 9TL

Dated: 28 February 2023



# THE COMEDY TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income from:</b>							
Donations and legacies	2	7,996	-	7,996	27,451	-	27,451
Incoming resources from charitable activities	3	14,011	43,477	57,488	5,740	39,935	45,675
<b>Total income</b>		<u>22,007</u>	<u>43,477</u>	<u>65,484</u>	<u>33,191</u>	<u>39,935</u>	<u>73,126</u>
<b>Expenditure on:</b>							
Raising funds	4	2,035	-	2,035	-	-	-
Charitable activities	5	27,238	45,293	72,531	21,043	36,619	57,662
<b>Total expenditure</b>		<u>29,273</u>	<u>45,293</u>	<u>74,566</u>	<u>21,043</u>	<u>36,619</u>	<u>57,662</u>
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		(7,266)	(1,816)	(9,082)	12,148	3,316	15,464
Fund balances at 1 May 2021		<u>42,241</u>	<u>5,316</u>	<u>47,557</u>	<u>30,093</u>	<u>2,000</u>	<u>32,093</u>
<b>Fund balances at 30 April 2022</b>		<u>34,975</u>	<u>3,500</u>	<u>38,475</u>	<u>42,241</u>	<u>5,316</u>	<u>47,557</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE COMEDY TRUST

## BALANCE SHEET

AS AT 30 APRIL 2022

	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Debtors	9	7,695		2,279	
Cash at bank and in hand		31,080		49,376	
		<u>38,775</u>		<u>51,655</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(300)</u>		<u>(4,098)</u>	
Net current assets			38,475		47,557
<b>Income funds</b>					
Restricted funds	11		3,500		5,316
Unrestricted funds			34,975		42,241
			<u>38,475</u>		<u>47,557</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2022.

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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28 February 2023

Miss G I Miller  
Trustee

Company registration number 04420032

# THE COMEDY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 APRIL 2022**

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### **1 Accounting policies**

#### **Charity information**

The Comedy Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Royal Court Theatre, 1 Roe Street, Liverpool, L1 1HL.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Trust's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Trust is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### **1.5 Expenditure**

Expenditure is recognised on an accruals basis.

#### **1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# THE COMEDY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 1 Accounting policies

(Continued)

#### 1.7 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Impairment of financial assets**

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

##### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Trust transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

##### **Basic financial liabilities**

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

# THE COMEDY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 1 Accounting policies

(Continued)

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	4,799	2,264
Coronavirus Job Retention Scheme Grant	3,197	25,187
	<u>7,996</u>	<u>27,451</u>

Included within donations and gifts is an amount of £2,750 (2021: £2,250) regarding gifts in kind of accountancy services.

# THE COMEDY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 3 Incoming resources from charitable activities

	2022 £	2021 £
Project and workshop fees	14,011	5,740
Grants	43,477	39,935
	<u>57,488</u>	<u>45,675</u>
Analysis by fund		
Unrestricted funds	14,011	
Restricted funds	43,477	
	<u>57,488</u>	
<b>For the year ended 30 April 2021</b>		
Unrestricted funds		5,740
Restricted funds		39,935
		<u>45,675</u>
<b>Grants</b>		
Liverpool City Council	22,409	22,789
LCVS	13,328	-
P.H. Holt Foundation	-	4,150
National Lottery	-	9,830
Community Foundation for Merseyside	3,000	-
Tesco Bags of Help	-	1,166
LCEP	-	2,000
Other	4,740	-
	<u>43,477</u>	<u>39,935</u>

### 4 Raising funds

	2022 £	2021 £
<u>Fundraising and publicity costs</u>		
Other fundraising costs	2,035	-
	<u>2,035</u>	<u>-</u>

# THE COMEDY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 5 Charitable activities

	2022 £	2021 £
Staff costs	41,152	40,054
Project fees	4,941	-
Performer fees	1,194	805
Workshop fees and expenses	15,774	12,252
General expenses	3,448	674
	<u>66,509</u>	<u>53,785</u>
Share of support costs (see note 6)	3,272	1,627
Share of governance costs (see note 6)	2,750	2,250
	<u>72,531</u>	<u>57,662</u>
<b>Analysis by fund</b>		
Unrestricted funds	27,238	21,043
Restricted funds	45,293	36,619
	<u>72,531</u>	<u>57,662</u>

### 6 Support costs

	Support costs £	Governance costs £	2022 Support costs £	2022 Governance costs £	2021 Support costs £	2021 Governance costs £
General expenses	3,272	-	3,272	1,627	-	1,627
Independent examination	-	2,750	2,750	-	2,250	2,250
	<u>3,272</u>	<u>2,750</u>	<u>6,022</u>	<u>1,627</u>	<u>2,250</u>	<u>3,877</u>
Analysed between						
Charitable activities	3,272	2,750	6,022	1,627	2,250	3,877
	<u>3,272</u>	<u>2,750</u>	<u>6,022</u>	<u>1,627</u>	<u>2,250</u>	<u>3,877</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year (2021: none).

# THE COMEDY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	2	2
	<u>2</u>	<u>2</u>

### Employment costs

	2022 £	2021 £
Wages and salaries	40,166	39,308
Other pension costs	986	746
	<u>41,152</u>	<u>40,054</u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	3,517	-
Prepayments and accrued income	4,178	2,279
	<u>7,695</u>	<u>2,279</u>

### 10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	-	893
Trade creditors	-	30
Other creditors	300	3,175
	<u>300</u>	<u>4,098</u>



# THE COMEDY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

### 11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 May 2020	Movement in funds		Balance at 1 May 2021	Movement in funds		Balance at 30 April 2022
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£
Liverpool City Council	-	22,789	(22,789)	-	22,409	(22,409)	-
PH Holt	-	4,150	-	4,150	-	(4,150)	-
Community Foundation for Merseyside	2,000	-	(2,000)	-	3,000	(3,000)	-
LCVS	-	-	-	-	13,328	(10,328)	3,000
National Lottery	-	9,830	(9,830)	-	-	-	-
Tesco Bags of Help	-	1,166	-	1,166	-	(1,166)	-
LCEP	-	2,000	(2,000)	-	-	-	-
Other funds	-	-	-	-	4,740	(4,240)	500
	2,000	39,935	(36,619)	5,316	43,477	(45,293)	3,500

Liverpool City Council - funding in respect of the "Culture Liverpool Investment Programme" and represent funds received for the Liverpool Comedy Festival.

PH Holt - a grant towards the Feeling Funny Project.

Community Foundation for Merseyside - a grant toward the Feeling Funny: Youth project.

LCVS - community mental health funding.

National Lottery - Feeling Funny Youth.

Tesco Bags of Help - Feeling Funny project.

LCEP - Employability project.

# THE COMEDY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 12 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 30 April 2022 are represented by:						
Current assets	34,975	3,500	38,475	42,241	5,316	47,557
	<u>34,975</u>	<u>3,500</u>	<u>38,475</u>	<u>42,241</u>	<u>5,316</u>	<u>47,557</u>

### 13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.