

# Fort West End Hotel Management Company Ltd

Annual Report and Financial Statements  
for the Year Ended 31 March 2022

Tahas & Co Ltd  
Chartered Certified Accountants and Statutory Auditors  
Suite 3, Second Floor  
760 Eastern Avenue  
Newbury Park  
London  
IG2 7HU

# Fort West End Hotel Management Company Ltd

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# **Fort West End Hotel Management Company Ltd**

## **Company Information**

<b>Directors</b>	Mr Ravi Venkatraman Mr Porkodiyan Nachiappan Mr Gkevin Muthu Maran
<b>Registered office</b>	Belstead Brook Muthu Hotel Belstead Road Ipswich Suffolk IP2 9HB
<b>Auditors</b>	Tahas & Co Ltd Chartered Certified Accountants and Statutory Auditors Suite 3, Second Floor 760 Eastern Avenue Newbury Park London IG2 7HU

**Fort West End Hotel Management Company Ltd**  
**Directors' Report for the Year Ended 31 March 2022**

The directors present their report and the financial statements for the year ended 31 March 2022.

**Directors of the company**

The directors who held office during the year were as follows:

Mr Ravi Venkatraman

Mr Porkodiyan Nachiappan

Mr Gkevin Muthu Maran

**Principal activity**

The principal activity of the company is that of providing accommodation and leisure services in the tourism, hospitality and leisure industry.

**Review of business**

The financial year under review was a recovery year for the company as the whole world was coming out of the impact caused by Covid-19. With vaccination program and confidence in the normal public to get back to normality, the hospitality industry saw signs of recovery which has brought stability from the uncertainty caused by Covid-19. As a result the company was able to start to operate like pre-covid times.

**Results**

The profit for the period, after taxation, amounted to £237,246.

**Going concern**

The accounts have been prepared on a going concern basis as there is no material uncertainty related to events or conditions that may cast significant doubt about the ability of the company to continue as a going concern.

The company also has the backing of its parent and other group members to meet its operational deficit, if any. As a consequence, the directors believe that the company is well placed to manage its business risks successfully for the foreseeable future.

**Disclosure of information to the auditors**

Each director has taken steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information. The directors confirm that there is no relevant information that they know of and of which they know the auditors are unaware.

**Reappointment of auditors**

The auditors Tahas & Co Ltd are deemed to be reappointed under section 487(2) of the Companies Act 2006.

**Small companies provision statement**

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

Approved and authorised by the Board on 21 March 2023 and signed on its behalf by:

**Fort West End Hotel Management Company Ltd**  
**Directors' Report for the Year Ended 31 March 2022**

.....  
Mr Porkodiyen Nachiappan  
Director

## **Fort West End Hotel Management Company Ltd**

### **Statement of Directors' Responsibilities**

The directors acknowledge their responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 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.

## **Fort West End Hotel Management Company Ltd**

### **Independent Auditor's Report to the Members of Fort West End Hotel Management Company Ltd**

#### **Opinion**

We have audited the financial statements of Fort West End Hotel Management Company Ltd (the 'company') for the year ended 31 March 2022, which comprise the Profit and Loss Account, Statement of Comprehensive Income, Balance Sheet, Statement of Changes in Equity, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 Section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Fort West End Hotel Management Company Ltd**

### **Independent Auditor's Report to the Members of Fort West End Hotel Management Company Ltd**

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

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; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

#### **Responsibilities of directors**

As explained more fully in the Statement of Directors' Responsibilities [set out on page 4], the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor Responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:



## **Fort West End Hotel Management Company Ltd**

### **Independent Auditor's Report to the Members of Fort West End Hotel Management Company Ltd**

In identifying and assessing risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations, we considered the following

- the nature of the industry and sector, control environment and business performance and performance targets
- results of our enquiries of management and the company's financial manager's own identification and assessment of the risks of irregularities.
- any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations
- Using analytical procedures to identify any unusual or unexpected relationships.

We remained alert to any indications of fraud throughout the audit. As required by auditing standards and taking into account possible pressures to achieve targets, we performed procedures to address the risk of management override of controls and the risk of making inappropriate accounting entries.

We also performed procedures including identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documents. These included those posted to unusual accounts.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

## **Fort West End Hotel Management Company Ltd**

### **Independent Auditor's Report to the Members of Fort West End Hotel Management Company Ltd**

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Mr M Poonawala (Senior Statutory Auditor)

For and on behalf of Tahas & Co Ltd, Statutory Auditor

Suite 3, Second Floor

760 Eastern Avenue

Newbury Park

London

IG2 7HU

21 March 2023

# Fort West End Hotel Management Company Ltd

## Profit and Loss Account for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Turnover		1,128,071	22,627
Cost of sales		<u>(210,755)</u>	<u>(24,248)</u>
Gross profit/(loss)		917,316	(1,621)
Administrative expenses		(727,873)	(539,264)
Other operating income		<u>44,896</u>	<u>241,338</u>
Operating profit/(loss)		<u>234,339</u>	<u>(299,547)</u>
Other interest receivable and similar income		273	28
Interest payable and similar expenses		<u>(10,130)</u>	<u>(4,728)</u>
		<u>(9,857)</u>	<u>(4,700)</u>
Profit/(loss) before tax	<u>5</u>	224,482	(304,247)
Tax on profit/(loss)		<u>12,764</u>	<u>10,812</u>
Profit/(loss) for the financial year		<u><u>237,246</u></u>	<u><u>(293,435)</u></u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

# **Fort West End Hotel Management Company Ltd**

## **Statement of Comprehensive Income for the Year Ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Profit/(loss) for the year	<u>237,246</u>	<u>(293,435)</u>
Total comprehensive income for the year	<u><u>237,246</u></u>	<u><u>(293,435)</u></u>

# Fort West End Hotel Management Company Ltd

**(Registration number: 11222236)**  
**Balance Sheet as at 31 March 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<u>6</u>	201,530	268,707
<b>Current assets</b>			
Stocks	<u>7</u>	2,416	-
Debtors	<u>8</u>	77,152	74,312
Cash at bank and in hand		<u>505,137</u>	<u>195,147</u>
		584,705	269,459
<b>Creditors: Amounts falling due within one year</b>	<u>9</u>	<u>(505,067)</u>	<u>(456,856)</u>
<b>Net current assets/(liabilities)</b>		<u>79,638</u>	<u>(187,397)</u>
<b>Total assets less current liabilities</b>		281,168	81,310
<b>Creditors: Amounts falling due after more than one year</b>	<u>9</u>	<u>(304,879)</u>	<u>(329,504)</u>
<b>Provisions for liabilities</b>		<u>(38,291)</u>	<u>(51,054)</u>
<b>Net liabilities</b>		<u><u>(62,002)</u></u>	<u><u>(299,248)</u></u>
<b>Capital and reserves</b>			
Called up share capital	<u>10</u>	1	1
Retained earnings		<u>(62,003)</u>	<u>(299,249)</u>
Shareholders' deficit		<u><u>(62,002)</u></u>	<u><u>(299,248)</u></u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 21 March 2023 and signed on its behalf by:

.....  
Mr Porkodiyan Nachiappan  
Director

# Fort West End Hotel Management Company Ltd

## Statement of Changes in Equity for the Year Ended 31 March 2022

	Share capital £	Retained earnings £	Total £
At 1 April 2021	1	(299,249)	(299,248)
Profit for the year	-	237,246	237,246
At 31 March 2022	1	(62,003)	(62,002)

  

	Share capital £	Retained earnings £	Total £
At 1 April 2020	1	(5,814)	(5,813)
Loss for the year	-	(293,435)	(293,435)
At 31 March 2021	1	(299,249)	(299,248)

# **Fort West End Hotel Management Company Ltd**

## **Notes to the Financial Statements for the Year Ended 31 March 2022**

### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Belstead Brook Muthu Hotel  
Belstead Road  
Ipswich  
Suffolk  
IP2 9HB  
United Kingdom

The principal place of business is:

Fort West End Hotel Management Hotel  
Achintore Road  
Fort William  
PH33 6ED

These financial statements were authorised for issue by the Board on 21 March 2023.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

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.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Tax**

The tax expense for the period comprises deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

# **Fort West End Hotel Management Company Ltd**

## **Notes to the Financial Statements for the Year Ended 31 March 2022**

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

### **Tangible assets**

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	25% on reducing balance

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

### **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are 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.



# Fort West End Hotel Management Company Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2022

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 12 (2021 - 14).

### 4 Auditors' remuneration

	2022 £	2021 £
Audit of the financial statements	6,000	6,000

**Fort West End Hotel Management Company Ltd**

**Notes to the Financial Statements for the Year Ended 31 March 2022**

**5 Profit/loss before tax**

Arrived at after charging/(crediting)

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation expense	<u>67,177</u>	<u>87,147</u>

# Fort West End Hotel Management Company Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 6 Tangible assets

	Furniture, fittings and equipment £	Other tangible assets £	Total £
<b>Cost or valuation</b>			
At 1 April 2021	324,771	58,323	383,094
At 31 March 2022	324,771	58,323	383,094
<b>Depreciation</b>			
At 1 April 2021	84,726	29,661	114,387
Charge for the year	60,011	7,166	67,177
At 31 March 2022	144,737	36,827	181,564
<b>Carrying amount</b>			
At 31 March 2022	180,034	21,496	201,530
At 31 March 2021	240,045	28,662	268,707

### 7 Stocks

	2022 £	2021 £
Other inventories	2,416	-

### 8 Debtors

	Note	2022 £	2021 £
<b>Current</b>			
Trade debtors		26,345	29,262
Amounts owed by related parties	12	50,807	29,407
Other debtors		-	15,643
		50,807	45,050
		77,152	74,312

All amounts shown under debtors fall due for payment within one year.

The amounts due from group undertakings are unsecured and do not bear interest

There was no impairment loss recognised in the period in respect of bad and doubtful trade debtors.

# Fort West End Hotel Management Company Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 9 Creditors

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

	Note	2022 £	2021 £
<b>Due within one year</b>			
Loans and borrowings	<u>11</u>	34,515	20,496
Trade creditors		42,679	77,119
Amounts owed to group undertakings and undertakings in which the company has a participating interest	<u>12</u>	354,615	278,366
Taxation and social security		7,216	10,600
Accruals and deferred income		12,000	12,000
Other creditors		54,042	58,275
		<u>505,067</u>	<u>456,856</u>

The amount due to group undertakings are unsecured and do not bear interest.

# Fort West End Hotel Management Company Ltd

## Notes to the Financial Statements for the Year Ended 31 March 2022

### Creditors: amounts falling due after more than one year

	Note	2022 £	2021 £
<b>Due after one year</b>			
Loans and borrowings	11	304,879	329,504

### 10 Share capital

#### Allotted, called up and fully paid shares

	2022 No.	£	2021 No.	£
Ordinary of £1 each	1	1	1	1

### 11 Loans and borrowings

	2022 £	2021 £
<b>Non-current loans and borrowings</b>		
Bank borrowings	304,879	329,504

	2022 £	2021 £
<b>Current loans and borrowings</b>		
Bank borrowings	34,515	20,496

The bank loan is secured against the debenture signed by the company and also supported by guarantees and debentures against the property of sister company within the same group.

### 12 Related party transactions

The company is an indirectly owned subsidiary of Southern Agrifurane Industries Private Limited and has taken advantage of the exemption conferred by Section 33.1A of FRS 102 not to disclose transactions with Southern Agrifurane Industries Private Limited or other wholly owned subsidiaries within the group.

## **Fort West End Hotel Management Company Ltd**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **Directors' remuneration**

The directors were remunerated through associate companies. Their remuneration in respect of this company is not separately identifiable.

#### **Summary of transactions with other related parties**

At 31st March 2022 the company was owed £23,529 (2021: £23,821) by Highland Coaches Limited, a company under common control.

At 31st March 2022 the company was owed £954 (2021: Nil) by Bright Ventures Limited, a company under common control.

At 31st March 2022 the company owed £1,847 (2021: Nil) to Westcliff Ventures Limited, a company under common control.

At 31st March 2022 the company owed £234 (2021: Nil) to Damally Management Limited, a company under common control.

#### **13 Parent and ultimate parent undertaking**

The company's immediate parent is SAFL British Hotels Limited, incorporated in England and Wales.

The ultimate parent is Southern Agrifurane Industries Private Limited, incorporated in India.

The smallest and largest group in which the results of the company are consolidated is headed by Southern Agrifurane Industries Private Limited, incorporated in India. The consolidated accounts of this company are available from the company's registered office.

Southern Agrifurane Industries Private Limited is controlled by Mr Nesanimaran Muthu.

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.