
BRIGHTON SEAFRONT HERITAGE TRUST LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Company, its Trustees and advisers	1
Trustees' report	2 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9 - 10
Notes to the financial statements	11 - 18

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED

(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees Mr A Briault
Mr R Leighton
Ms G A Morris (resigned 1 September 2023)
Mr P A Sugg

Company registered number 03609532

Charity registered number 1071680

Registered office 201 Kings Road Arches
Brighton
East Sussex
BN11NB

Independent examiners Gibson Appleby
1-3 Ship Street
Shoreham-by-Sea
BN43 5DH

Bankers CAF Bank Limited
Kings Hill
West Malling
ME19 4JQ

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report, incorporating the directors report, with the financial statements of the charity for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and are in compliance with the charity's governing document, 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

a. Objectives and activities

The Brighton Seafront Heritage Trust primarily aims to foster the arts, culture, and heritage of the Fishing Quarter (194 to 208 Kings Road Arches, paved forecourt) and its nearby vicinity in Brighton. To achieve these objectives as a voluntary association with no paid staff, it carries out the following:

- * Facilitates and manages accommodation for Brighton Fishing Museum (Arches 200 and 201) that remains open all-year-round with free access.
- * Maintains two workshops. A woodworking workshop (Arch 205) for boat repair and the creation of display cases and stands commemorating the culture and heritage of the Fishing Industry, and a metal workshop (Arch 206) for the conservation, repair, and rebuilding of vintage marine engines.
- * Provides and maintains the Fishing Quarter Gallery (Arch 203) for local emerging artists to exhibit and sell their work to a diverse audience at a nominal percentage of the selling price.
- * Supplies a traditionally-seated venue (the paved forecourt) for the annual Mackerel Fayre and other outdoor activities ranging from Morris Men, Sea Shanty groups to the Salvation Army.
- * Offers fully maintained restroom and washing facilities, inclusive of a shower for the use of the Fishing Quarter's occupants and volunteers.
- * Rents out commercial accommodation for the commercial fishermen (Arch 202), retail space for selling fish-related products i.e., wet fish, smoked fish, shellfish and a handyman's store to five independent retailers (Arches 194, 197, 199, 207), and a Coffee Shop (Arches 195 and 196). The rental income balance (a portion of which is directed to landlord Brighton and Hove City Council) is used to accomplish our objectives, and annually maintain the structure of the Fishing Quarter.

The trustees have referred to the guidance issued by the Charity Commission on public benefit when reviewing the activities undertaken by the charity.

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED

(A company limited by guarantee)

Objectives and activities (continued)

b. Achievements and performance

The Trusts main achievement in the year was the ongoing supply of a free open museum and available gallery and loft to let as part of the city's cultural offering.

Income has increased from the increase in commercial rents from March 2023 and additional numbers of weeks booked for the gallery.

Significant periods of time in the 2023 fiscal year were deployed to the renegotiation of the new leases of the arches to the Trusts commercial tenants and from the local Council. The associated legal and professional fees for this totalled £19,316 which effectively exhausted the Trusts reserves which were built up from Covid grants received in prior years. All outstanding matters regarding the leases are now resolved.

We also spent £7,987 on the installation of heavy storm doors to the museum which further depleted reserves.

From 1 January 2024, all rents due from tenants are now collected monthly in advance directly to the Trust, therefore saving on Agent fees.

The Trust continued to use a contractor throughout the year to manage bookings and social media for the Fishing Quarter, Museum and Gallery. Also a professional cleaning firm continued to be used in the year.

The Trust continues to rely on volunteers tasked with unlocking, locking, minding and some maintenance of the museum on a daily basis. This is undertaken by Trustees, the Treasurer and the Secretary. Their contribution is vital to the running of the Trust.

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED

(A company limited by guarantee)

Objectives and activities (continued)

c. Financial review

The Statement of Financial Activities shows a net decrease in funds for the year of £18,819 (2022: £21,994). The net reserves stand at £209,540 (2022: £228,359). At the year end the charity had free reserves of £12,058 (2022: £36,730).

Income has increased in the year largely due to the renegotiated rental income of the arches which should increase further next year with a full year rent at the new rates. As stated in the Achievements and Performance section reserves have been depleted due to legal and professional fees and installation of storm doors. Property running costs have also increased, largely due to the increases in light and heat costs.

As had been planned, the 2024 results show a markedly improved situation. Cash flow from rents all being paid direct to the Trust on time, all except one now monthly not quarterly in advance at increased levels with agent fees no longer being paid out.

At the same time, all non-essential expenditure has been deferred or postponed in order to ensure that reserves are again built up

The combination of these factors has seen the bank balances improve from £1,300 at the beginning of 2024 to £27,000 at the end of September 2024.

The Trustees continue to look into increasing funding, as well as attempting to reduce the costs of the charity.

It is the policy of the Trustees to ensure that sufficient reserves are maintained to enable the Trust to meet its liabilities for the foreseeable future.

As such, it is the policy of the trust 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 trust's current activities while consideration is given to ways in which additional funds may be raised.

The trust continues to seek ways of enhancing and developing the Fishing Museum and Fishing Quarter. They aim to maintain and develop further the successful formal education program for schools in the education room in Arch 200 and develop further relationships with relevant local organisations. Work to overhaul our externally located boats on the paved forecourt will be continued. The Fishing Quarter will be maintained and fully repainted and decorated.

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.

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED

(A company limited by guarantee)

Objectives and activities (continued)

d. Structure, governance and management

The charity is a company limited by guarantee. 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 company registered as a charity on 12 December 2006.

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 A Briault

Mr R Leighton

Mrs G A Morris (resigned 1 September 2023)

Mr PA Sugg

Trustees are recruited from members of the local community, and trained as required. The Chair, with any two trustees, has the delegated power on the day to day decisions on behalf of the Trust and report to the other trustees. At any time, major and/or formal decisions are dealt with by calling a Special Meeting of the Trust.

See the Achievements and Performance section on the use of volunteers.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes 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. Under company law, the Trustees 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees 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.

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED
(A company limited by guarantee)

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
Mr A Briault

Date: 26 September 2024

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED

(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Independent examiner's report to the Trustees of Brighton Seafront Heritage Trust Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's 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 Company and the Company's Trustees as a body, for my work or for this report.

Signed: Dated: 30 September 2024

Sarah Johnson ACA

Gibson Appleby
Chartered Accountants

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED

(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

		Restricted funds	Unrestricted funds	Total funds	<i>Total funds</i>
		2023	2023	2023	<i>2022</i>
		£	£	£	£
Income from:					
Donations and legacies	3	-	4,854	4,854	4,038
Charitable activities	4	-	50,754	50,754	34,598
Investments	5	-	42	42	34
Total income		-	55,650	55,650	38,670
Expenditure on:					
Charitable activities	6	-	74,469	74,469	60,664
Net expenditure		-	(18,819)	(18,819)	(21,994)
Transfers between funds	13	177,000	(177,000)	-	-
Net movement in funds	13	<u>177,000</u>	<u>(195,819)</u>	<u>(18,819)</u>	<u>(21,994)</u>
Reconciliation of funds:					
Total funds brought forward		-	228,359	228,359	250,353
Total funds carried forward	13	<u>177,000</u>	<u>32,540</u>	<u>209,540</u>	<u>228,359</u>

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

The notes on pages 11 to 18 form part of these financial statements.

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED**(A company limited by guarantee)****REGISTERED NUMBER: 03609532**

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	20,482	14,629
Heritage assets	10	177,000	177,000
		<hr/>	<hr/>
		197,482	191,629
Current assets			
Debtors	11	12,400	6,250
Cash at bank and in hand		1,278	34,121
		<hr/>	<hr/>
		13,678	40,371
Creditors: amounts falling due within one year	12	(1,620)	(3,641)
		<hr/>	<hr/>
Net current assets		12,058	36,730
		<hr/>	<hr/>
Total net assets		209,540	228,359
		<hr/>	<hr/>
Charity funds			
Restricted funds	13	177,000	-
Unrestricted funds	13	32,540	228,359
		<hr/>	<hr/>
Total funds		209,540	228,359
		<hr/>	<hr/>

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED

(A company limited by guarantee)

REGISTERED NUMBER: 03609532

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2023

The Company was entitled to exemption from audit under section 477 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 Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 26 September 2024 and signed on their behalf by:

Mr A Briault

The notes on pages 11 to 18 form part of these financial statements.

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. General information

Brighton Seafront Heritage Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 201 Kings Road Arches, Brighton, BN1 1NB.

The charity is a public benefit entity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Brighton Seafront Heritage Trust Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The accounts are prepared in sterling and rounded to the nearest pound.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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.

2.3 Income

Income is recognised when the charity 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 charity has been notified of the donation, unless performance conditions require deferral of the amount.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised on an accruals basis when the liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in pursuit of its charitable objectives.

Both Support and Governance costs are recharged to the main activity and form part of charitable

expenditure with a separate analysis being provided in the notes. Governance costs include those costs associated with meeting the statutory requirements of the charity and include costs linked to the strategic management of the charity.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Leasehold improvements	- 20 years straight line
Plant and machinery	- 20 years straight line
Office equipment	- 25% straight line

2.7 Heritage assets

Heritage assets consist of museum exhibits held by the trust, and are revalued periodically by the trustees.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds relate solely to the value of Heritage Assets held.

All amounts, other than Heritage assets, stated in the accounts relate to unrestricted funds. The value of Heritage assets held has been transferred to restricted funds in the year as this better reflects the restrictions on their use.

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. Income from donations and legacies

	2023 £	2022 £
Donations	<u>4,854</u>	<u>4,038</u>

4. Income from charitable activity

	2023 £	2022 £
Rents	36,204	25,861
Gallery and loft hire	14,550	8,737
	<u>50,754</u>	<u>34,598</u>

5. Income from investments

	2023 £	2022 £
Bank interest	<u>42</u>	<u>34</u>

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. Costs of charitable activity

	2023 £	2022 £
Direct costs		
Property running costs	26,128	21,034
Property repairs and maintenance	6,647	27,759
Rental management fees	2,748	1,578
Lease renewal legal fees	5,456	-
Lease renewal management fees	13,860	-
	<u>54,839</u>	<u>50,371</u>
Support costs		
Administration and advertising	15,581	5,457
Office and general costs	2,550	2,656
Governance costs	1,499	2,180
	<u>19,630</u>	<u>10,293</u>
	<u><u>74,469</u></u>	<u><u>60,664</u></u>

7. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	600	600
Fees payable to the Company's independent examiner in respect of:		
Accounts preparation	<u>900</u>	<u>900</u>

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Trustees' remuneration and expenses

No Trustees received any remuneration or other benefits in the year (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

9. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Office equipment £	Total £
Cost or valuation				
At 1 January 2023	3,408	19,763	2,921	26,092
Additions	-	7,987	-	7,987
At 31 December 2023	3,408	27,750	2,921	34,079
Depreciation				
At 1 January 2023	2,125	8,145	1,193	11,463
Charge for the year	170	1,388	576	2,134
At 31 December 2023	2,295	9,533	1,769	13,597
Net book value				
At 31 December 2023	1,113	18,217	1,152	20,482
At 31 December 2022	1,283	11,618	1,728	14,629

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. Heritage assets

Assets recognised at valuation

**Museum
artifact**

Carrying value at 31st December 2022 and 31st December 2023	177,000
	<u>177,000</u>

Heritage assets consist of artifacts held in the museum. The assets range from fishing equipment, related books and images, architectural items from the West Pier and online archives. These assets cannot be sold and can only be re-allocated to other accredited museums, as such their value is kept in a restricted fund. In the view of the Trustees there was no impairment to the valuation of Heritage assets in the year.

11. Debtors

	2023	2022
	£	£
Trade debtors	9,739	3,918
Prepayments and accrued income	2,661	2,332
	<u>12,400</u>	<u>6,250</u>

12. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other creditors	-	400
Accruals and deferred income	1,620	3,241
	<u>1,620</u>	<u>3,641</u>

BRIGHTON SEAFRONT HERITAGE TRUST LIMITED

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Funds

All assets in the accounts, other than the value of Heritage Assets, relate to general unrestricted funds. Due to the restrictions on the use of the Heritage Assets their value is held in a restricted fund. Movements on these funds are shown on the Statement of Financial Activities.

The fund transfer in the year relates to the movement of the value of Heritage Assets to a restricted fund.

14. Related Party Transactions

A Briault and R Leighton, trustees, rent space from the charity for arches 194-197. Rents payable were £16,867 for the year (2022: £13,000) of which £458 was outstanding at the year end (2022: £NIL).

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.