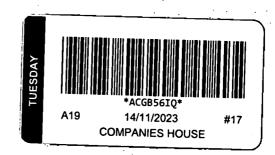
CHAMBERLINK LIMITED

Report and Financial Statements

Year ended 31 March 2023



Company Registration Number: 03922575 (England and Wales)

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CHAMBERLINK LIMITED COMPANY INFORMATION

Directors

DE Edwards

P A Simpson

Company Secretary

P A Simpson

Registered office

Lee House 90 Great Bridgewater Street Manchester M1 5JW

External Auditor

RSM UK Audit LLP Chartered Accountants Ninth Floor, Landmark St Peter's Square 1 Oxford Street Manchester M1 4PB

Bankers

National Westminster Bank PLC 19 Market Street Manchester M1 1WR

CHAMBERLINK LIMITED DIRECTORS' REPORT

For the year ended 31 March 2023

The directors present their annual report and financial statements for the year ended 31 March 2023.

Principal activities

The principal activity of the company was that of delivering contracts to support the trade and international development of business across the North West, until it ceased to trade in July 2022, when the contract with the Department of International Trade terminated.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Civiurphy	(Resigned 22 June 2022)
D Bryce	(Resigned 6 July 2022)
M Mayor	, (Resigned 22 June 2022)
C Memmott	(Resigned 22 June 2022)
C Colman .	(Resigned 27 June 2022)
S Caldwell	(Resigned 22 June 2022)
M Barker	(Resigned 22 June 2022)
P Cherpeau	(Resigned 22 June 2022)
P A Simpson	(Appointed 9 September 2022)
DE Edwards	

DE Edwards

Results and dividends

The results for the year are set out on page 8.

Qualifying third party indemnity provisions

The company has made qualifying third-party indemnity provisions for the benefit of its directors during the year. These provisions remain in force at the reporting date.

Auditor

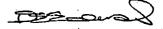
RSM UK Audit LLP have indicated their willingness to be reappointed for another term and appropriate arrangements have been put in place for them to be deemed reappointed as auditors in the absence of an Annual General Meeting.

Statement of disclosure to auditor

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, each director has taken all the necessary steps that they ought to have taken as a director in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

By order of the board



DE Edwards

Director

16 October 2023

CHAMBERLINK LIMITED DIRECTORS' RESPONSIBILITIES STATEMENT For the year ended 31 March 2023

The directors are responsible for preparing the Directors' 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 board have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable laws). 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 and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHAMBERLINK LIMITED FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of Chamberlink Limited (the 'company') for the year ended 31 March 2023 which comprise the statement of comprehensive income, the statement of financial position and notes to the financial statements, including 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 "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 2023 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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's 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.

Emphasis of matter - Non-going concern basis of accounting

We draw attention to note 1 of the financial statements which describes the preparation of the financial statements on a non-going concern basis. As described in note 1, a decision was made by the Department of International Trade (DIT) at the end of November 2021 to bring all future provision in house from July 2022. As a result, when the contract was terminated in July 2022, there was an orderly close down of operations within the company.

As a result, the directors have prepared the financial statements on a non - going concern basis. No adjustments arose as a result of ceasing to apply the going concern basis. Our opinion is not modified in respect of this matter.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHAMBERLINK LIMITED FOR THE YEAR ENDED 31 MARCH 2023

Matters on which we are required to report by exception

In the light of the 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 in relation to which 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' exemption from the requirement to prepare a strategic report or in preparing the directors' report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement 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's 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 the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHAMBERLINK LIMITED FOR THE YEAR ENDED 31 MARCH 2023

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory frameworks that the company operates in and how the company is complying with the legal and regulatory frameworks;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102 and the Companies Act 2006. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing financial statement disclosures.

The audit engagement team identified the risk of management override of controls and revenue recognition as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to:

- Testing manual journal entries and other adjustments and evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, assessing whether the judgements made in making accounting estimates are indicative of a potential bias.
- Challenging judgements and estimates applied in the valuation of accrued and deferred income on contracts
 and testing a sample of revenue items to underlying contract. We tested a sample of revenue transactions
 recognised either side of the reporting date to determine whether revenue was recorded in the correct period.
- We also performed analytical procedures on revenue by reviewing the overall reconciliation between revenue, cash, accrued income, deferred income and receivables.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: 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.

Hugh Fairclough

Hugh Fairclough (Senior Statutory Auditor)
For and on behalf of RSM UK AUDIT LLP, Statutory Auditor
Chartered Accountants
Ninth Floor, Landmark
St Peter's Square
1 Oxford Street
Manchester
M1 4PB

Date: 19/10/23

CHAMBERLINK LIMITED STATEMENT OF COMPREHENSIVE INCOME For the year ended 31 March 2023

	Notes	2023 £'000	2022 £′000
TURNOVER		1,048	4,388
Other external expenses		(96)	(732)
Staff costs	. 2	(629)	(2,846)
Other operating expenses	•	(203)	(647)
		 .	<u> </u>
PROFIT BEFORE TAXATION		120	. 163
Tax on profit		<u>-</u>	·
	• •	•	
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		120	163

CHAMBERLINK LIMITED STATEMENT OF FINANCIAL POSITION For the year ended 31 March 2023

			•
	Notes	2023 £′000	2022 £'000
CURRENT ASSETS			
Debtors	3.	37	2,083
Cash at bank and in hand		1,858	1,020
	•	1,895	3,103
CREDITORS: amounts falling due within one year	4	(2)	(1,330)
	:	 	···
NET CURRENT ASSETS		1,893	1,773
CAPITAL AND RESERVES		•	
Share capital	5	.· -	-
Profit and loss reserve		1,893	1,773
TOTAL EQUITY	.*	1,893	1,773

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 board of directors and authorised for issue on 16 October 2023 and are signed on its behalf by:

Dez-cual

DE Edwards
Director

1. ACCOUNTING POLICIES

Company information.

Chamberlink Limited ("the company") is a private company limited by shares and is registered, domiciled and incorporated in England and Wales. The registered office is Lee House, 90 Great Bridgewater Street, Manchester, M1 5JW.

The company's principal activities and nature of its operations are disclosed in the Directors' Report.

Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies' regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £'000.

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

The company is a qualifying entity for the purposes of FRS 102, being a member of a group where the parent of that group prepares publicly available consolidated financial statements, including this company, which are intended to give a true and fair view of the assets, liabilities, financial position and profit or loss of the group. The company has therefore taken advantage of exemptions from the following disclosure requirements for parent company information presented within the consolidated financial statements:

- Section 4 'Statement of Financial Position' Reconciliation of the opening and closing number of shares;
- Section 7 'Statement of Cash Flows' Presentation of a statement of cash flow and related notes and disclosures;
- Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' Carrying
 amounts, interest income/expense and net gains/losses for each category of financial instrument;
 basis of determining fair values; details of collateral, loan defaults or breaches, details of hedges,
 hedging fair value changes recognised in profit or loss and in other comprehensive income;
- Section 33 'Related Party Disclosures' Compensation for key management personnel.

Basis of preparation

A decision was made by the Department of International Trade (DIT) at the end of November 2021 to bring all future provision in house from July 2022. As a result, there was an orderly close down of operations within the company. These accounts have therefore been prepared on a non-going concern basis.

No adjustments arose as a result of ceasing to apply the going concern basis.

1. ACCOUNTING POLICIES (CONTINUED)

Turnover

Turnover is recognised at the fair value of the consideration received or receivable for services provided in the normal course of business and is shown net of VAT and other sales related taxes.

Turnover from contracts for the provision of services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Foreign exchange

Transactions in currencies other than the functional currency (foreign currency) are initially recorded at the exchange rate prevailing on the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the reporting date. Non-monetary assets and liabilities denominated in foreign currencies are translated at the rate ruling at the date of the transaction, or, if the asset or liability is measured at fair value, the rate when that fair value was determined.

All translation differences are taken to profit or loss.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Retirement benefits

For defined contribution schemes the amount charged to profit or loss is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments.

Taxation

The tax expense represents the sum of the current tax expense and deferred tax expense. Current tax assets are recognised when tax paid exceeds the tax payable.

Current and deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited to other comprehensive income or equity, when the tax follows the transaction or event it relates to and is also charged or credited to other comprehensive income, or equity.

Current tax assets and current tax liabilities and deferred tax assets and deferred tax liabilities are offset, if and only if, there is a legally enforceable right to set off the amounts and the entity intends either to settle on the net basis or to realise the asset and settle the liability simultaneously.

Current tax is based on taxable profit for the year. Current tax assets and liabilities are measured using tax rates that have been enacted or substantively enacted by the reporting date.

1. ACCOUNTING POLICIES (CONTINUED)

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset and 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 trade and other debtors, amounts owed by group undertakings, prepayments and accrued income 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.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end 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 profit or loss.

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 profit or loss.

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 company 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.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors, amounts due to fellow group companies 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when, and only when, the company's contractual obligations are discharged, cancelled, or they expire.

1. ACCOUNTING POLICIES (CONTINUED)

Cash and cash equivalents

Cash and cash equivalents are basic financial instruments and include cash in hand, deposits held at call with banks and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Equity instruments

Equity instruments issued by the company are recorded at the fair value of proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

2. EMPLOYEES

The average monthly number of persons (including directors) employed during the year was 32 (2022: 66).

During the year, no directors received any emoluments (2022: £nil). The costs of certain directors are borne by the ultimate holding company or by a fellow subsidiary.

3. DEBTORS

Due within one year	•	2023 £'000	. 2022 £'000
Trade debtors Amounts owed by group undertakings	•	4 33	12 1,000
Other debtors		-	1,071
		37	2,083

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

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

*				•.	2023 £'000	2022 £'000
Trade creditors Amounts owed to group und Taxation and social security Other creditors	ertakings			· ···	- - - 2	135 263 56 876
		:			2	1,330

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

5. CALLED UP SHARE CAPITAL

Issued and fully paid	• • •	2023	2022
		£	£
,1 Ordinary A share of £1 each 1 Ordinary B share of £1 each		1 1	1 1
			·
•		2	. 2

All shares ranked pari-passu in all respects but constitute separate classes of shares.

Ordinary share rights

The ordinary shares, which carry no right to fixed income, each carry the right to one vote at general meetings of the company.

6. FINANCIAL COMMITMENTS, GUARANTEES AND CONTINGENT LIABILITIES

The group's bankers, National Westminster Bank Plc, hold an unlimited intercompany guarantee dated 2 December 2014 between The Growth Company Limited and the following companies: Chamberlink Limited, Skills and Work Solutions Limited, GM Business Support Limited, Improvement Development Growth Limited, Centre For Assessment Limited, The North West Apprenticeship Company Limited, IQC2 Limited, Aspire Recruitment Partnership Limited, Marketing Manchester, Employment and Regeneration Partnership Limited, TMI Practitioner Services Limited.

The group's bankers, National Westminster Bank Plc, hold a composite guarantee dated 11 April 2019 between The Growth Company Limited and the following companies: Chamberlink Limited, Skills and Work Solutions Limited, GM Business Support Limited, Improvement Development Growth Limited, Centre For Assessment Limited, The North West Apprenticeship Company Limited, IQC2 Limited, Aspire Recruitment Partnership Limited, Marketing Manchester, Employment and Regeneration Partnership Limited, TMI Practitioner Services Limited:

The total potential liability of the company in relation to this composite guarantee at 31 March 2023 is £1,059k (2022: £1,210k).

7. RELATED PARTY TRANSACTIONS

In preparing these financial statements, the directors have taken advantage of the exemptions available under section 33, paragraph 1a of the Financial Reporting Standard 102, and have not disclosed transactions entered into between undertakings that are wholly owned within the group.

During the year, the company entered into transactions with related parties, which are not wholly owned within the group. These are related parties by virtue of common directors. All transactions were made at arm's length.

- East Lancashire Chamber of Commerce and Industry During the year, the total amount charged to the company was £12k (2022: £129k) and the total amount owed to related parties at year end is £nil (2022: £nil).
- Greater Manchester Chamber of Commerce During the year, the total amount charged to the company was £8k (2022: £40k) and the total amount owed to related parties at year end is £nil (2022: £5k).
- Liverpool Chamber of Commerce C.I.C During the year, the total amount charged to the company was £12k (2022: £51k) and the total amount owed to related parties at year end is £nil (2022: £nil).
- North & Western Lancashire Chamber of Commerce During the year, the total amount charged to the company was £8k (2022: £103k) and the total amount owed to related parties at year end is £nil (2022: £5k).
- South Cheshire Chamber of Commerce and Industry Limited During the year, the total amount charged to the company was £8k (2022: £37k) and the total amount owed to related parties at year end is £nil (2022: £5k).
- West Cheshire & North Wales Chamber of Commerce During the year, the total amount charged to the company was £8k (2022: £37k) and the total amount owed to related parties at year end is £nil (2022: £5k).
- Manchester Investment and Development Agency Services Limited During the year, the total amount charged to the company was £24k (2022: £53k) and the total amount owed to related parties at year end is £nil (2022: £54k).

8. CONTROLLING PARTY

The immediate parent company is Skills and Work Solutions Limited (company number 03918013), a company registered in England and Wales, by virtue of its 100% holding in the voting share capital.

The Growth Company Limited (company number 02443911) is the ultimate parent and is the smallest and the largest group for which consolidated accounts, including Chamberlink Limited, are prepared. Copies of the consolidated accounts of The Growth Company Limited are available from its registered office at Lee House, 90 Great Bridgewater Street, Manchester, M1 5JW.