Registered number: 6278855

DEREK SHAW RACING LTD FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022

Hames Partnership Limited
Chartered Institute of Management Accountants (CIMA)
Stables End Court
Main Street
Market Bosworth
Warwickshire
CV13 0JN

Derek Shaw Racing Ltd Financial Statements For The Year Ended 30 November 2022

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Derek Shaw Racing Ltd Balance Sheet As at 30 November 2022

Registered number: 6278855

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3	_	49,092	_	75,156
			49,092		75,156
CURRENT ASSETS	_				
Stocks	4	22,533		25,933	
Debtors	5	99,835		78,283	
Cash at bank and in hand		82,609	_	83,965	
		204,977		188,181	
Creditors: Amounts Falling Due Within One Year	6	(142,036)	_	(141,521)	
NET CURRENT ASSETS (LIABILITIES)		_	62,941	-	46,660
TOTAL ASSETS LESS CURRENT LIABILITIES		_	112,033	-	121,816
Creditors: Amounts Falling Due After More Than One Year	7	_	(42,267)	_	(50,388)
PROVISIONS FOR LIABILITIES				_	
Deferred Taxation		_	(9,327)	_	(14,280)
NET ASSETS			60,439		57,148
		=		=	
CAPITAL AND RESERVES	_				
Called up share capital	9		100		100
Profit and Loss Account		_	60,339	-	57,048
SHAREHOLDERS' FUNDS			60,439		57,148
		=		=	

Derek Shaw Racing Ltd Balance Sheet (continued) As at 30 November 2022

For the year ending 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Derek Shaw

Director

09/03/2023

The notes on pages 3 to 6 form part of these financial statements.

Derek Shaw Racing Ltd Notes to the Financial Statements For The Year Ended 30 November 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery15% costMotor Vehicles25% costFixtures & Fittings15% cost

1.4. Leasing and Hire Purchase Contracts

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

1.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

Derek Shaw Racing Ltd Notes to the Financial Statements (continued) For The Year Ended 30 November 2022

1.6. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 7 (2021: 5)

3. Tangible Assets

Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Total
£	£	£	£
122,728	84,583	197,497	404,808
		4,561	4,561
122,728	84,583	202,058	409,369
89,879	44,146	195,627	329,652
7,886	21,146	1,593	30,625
97,765	65,292	197,220	360,277
24,963	19,291	4,838	49,092
32,849	40,437	1,870	75,156
		2022	2021
		£	£
	_	22,533	25,933
	_	22,533	25,933
	Machinery £ 122,728 - 122,728 89,879 7,886 97,765 24,963	Machinery Vehicles £ £ 122,728 84,583 - - 122,728 84,583 89,879 44,146 7,886 21,146 97,765 65,292 24,963 19,291	Machinery Vehicles Fittings £ £ £ 122,728 84,583 197,497 - - 4,561 122,728 84,583 202,058 89,879 44,146 195,627 7,886 21,146 1,593 97,765 65,292 197,220 24,963 19,291 4,838 32,849 40,437 1,870

Derek Shaw Racing Ltd Notes to the Financial Statements (continued) For The Year Ended 30 November 2022

Due within one year Trade debtors	5. Debtors		
Trade debtors		2022	2021
Trade debtors 91,428 72,637 Prepayments and accrued income 8,407 5,646 Prepayments and accrued income 8,407 7,648 6. Creditors: Amounts Falling Due Within One Year 2022 2021 8. Net obligations under finance lease and hire purchase contracts 3,733 5,600 9. Shark loans and overdrafts 5,100 5,555 Corporation tax 6,523 1,136 Other taxes and social security 923 878 VAT 68,746 67,391 Other creditors (240) (240) Pension contributions 261 385 Accruals and deferred income 1,600 1,500 Director's loan account 911 12,296 F. Creditors: Amounts Falling Due After More Than One Year F. Creditors: Amounts Falling Due After More Than One Year 2022 2021 Bank loans 3,667 9,333 Bank loans 3,667 9,333 Bank loans 3,667 9,338 8. Obligations under finance lease and Hire Purchase 20		£	£
Prepayments and accrued income 8,407 5,646 49,835 78,283 6. Creditors: Amounts Falling Due Within One Year 2022 2021 E 4 2 Net obligations under finance lease and hire purchase contracts 3,733 5,600 Trade creditors 54,570 47,020 Bank loans and overdrafts 5,532 1,136 Corporation tax 6,532 1,136 Other taxes and social security 923 87 VAT 68,746 67,391 Other creditors (240) (240) Pension contributions 261 38 Accruals and deferred income 1,600 1,500 Director's loan account 12,205 12,205 Fension contributions 261 42,036 Net obligations under finance lease and filre purchase contracts 5,600 9,333 Bank loans 3,600 41,055 Bank loans 3,600 41,055 Bank loans 42,267 50,388 8. Obligations Under Financ	Due within one year		
6. Creditors: Amounts Falling Due Within One Year 2022 2021 6. Creditors: Amounts Falling Due Within One Year g g g 8. Net obligations under finance lease and hire purchase contracts 3,733 5,600 Trade creditors 54,570 47,020 Bank loans and overdrafts 5,000 5,552 1,136 Other taxes and social security 923 878 VAT 68,746 67,391 Other creditors 261 385 Accruals and deferred income 1,600 1,500 Olirector's loan account 91 12,296 7. Creditors: Amounts Falling Due After More Than One Year 2022 2021 Residence on account 9,333 141,521 7. Creditors: Amounts Falling Due After More Than One Year 2022 2021 Residence on account 2022 2021 2022 Net obligations under finance lease and hire purchase 5,600 9,333 8. Obligations Under Finance Leases and Hire Purchase 2022 2021 Within one year 3,733 5,600	Trade debtors	91,428	72,637
6. Creditors: Amounts Falling Due Within One Year Ret obligations under finance lease and hire purchase contracts 3,233 5,600 Trade creditors 54,570 47,020 Bank loans and overdrafts 5,000 5,555 Corporation tax 6,532 1,136 Other taxes and social security 923 878 VAT 686,746 67,391 Other creditors 261 385 Accruals and deferred income 1,600 1,500 Director's loan account 911 12,296 F. Creditors: Amounts Falling Due After More Than One Year 2022 2021 Ret obligations under finance lease and hire purchase contracts 5,600 9,333 Bank loans 3,667 41,055 8. Obligations Under Finance Leases and Hire Purchase 2022 2021 Retween one and five years 3,733 5,600 9,333 Between one and five years 5,600 9,333 14,933 9. Share Capital 40,222 2021 2021	Prepayments and accrued income	8,407	5,646
6. Creditors: Amounts Falling Due Within One Year Ret obligations under finance lease and hire purchase contracts 3,233 5,600 Trade creditors 54,570 47,020 Bank loans and overdrafts 5,000 5,555 Corporation tax 6,532 1,136 Other taxes and social security 923 878 VAT 68,746 67,391 70,91 Other creditors 261 385 Accruals and deferred income 1,600 1,500 Director's loan account 911 12,296 F. Creditors: Amounts Falling Due After More Than One Year 2022 2021 E E Net obligations under finance lease and hire purchase contracts 5,600 9,333 Bank loans 3,667 41,055 8. Obligations Under Finance Leases and Hire Purchase 2022 2021 E E Within one year 3,733 5,600 9,333 Between one and five years 5,600 9,333 14,933 9. Share Capital 2022 2021			
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Net obligations under finance lease and hire purchase contracts £ £ Net obligations under finance lease and hire purchase contracts 3,733 5,600 Trade creditors 54,570 47,020 Bank loans and overdrafts 6,502 1,136 Corporation tax 6,532 1,136 Other taxes and social security 923 878 VAT 68,746 67,391 Other creditors (240) (240) Pension contributions 261 385 Accruals and deferred income 1,600 1,500 Director's loan account 11,000 1,500 Director's loan account 142,036 141,521 7. Creditors: Amounts Falling Due After More Than One Year 2022 2021 Ret obligations under finance lease and hire purchase contracts 5,600 9,333 Bank loans 3,667 41,055 8. Obligations Under Finance Leases and Hire Purchase 2022 2021 The maturity of these amounts is as follows: 2022 3,733 5,600 Within one year 3,			
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Bank loans and overdrafts 5,000 5,555 Corporation tax 6,532 1,136 Other taxes and social security 923 878 VAT 68,746 67,391 Other creditors (240) (240) Pension contributions 261 385 Accruals and deferred income 1,600 1,500 Director's loan account 911 12,296 ***E ***E Net obligations under finance lease and hire purchase contracts 5,600 9,333 Bank loans 36,667 41,055 ****E ***E Nobligations Under finance leases and Hire Purchase 2022 2021 ***E ***E The maturity of these amounts is as follows: 2022 2021 **E ***E The maturity of these amounts is as follows: 3,733 5,600 **Between one and five years 5,600 9,333 **Between one and five years 5,600 9,333 **9. Share Capital 3,022 2021	Net obligations under finance lease and hire purchase contracts	3,733	5,600
Corporation tax 6,532 1,136 Other taxes and social security 923 878 VAT 68,746 67,391 Other creditors (240) (240) Pension contributions 261 385 Accruals and deferred income 1,600 1,500 Director's loan account 911 12,296 ***Creditors: Amounts Falling Due After More Than One Year 2022 2021 ***E Net obligations under finance lease and hire purchase contracts 5,600 9,333 Bank loans 36,667 41,055 ****Sociations** Under Finance Leases and Hire Purchase 2022 2021 ****E ****E The maturity of these amounts is as follows: ****E Within one year 3,733 5,600 Between one and five years 5,600 9,333 ***Within one year 3,933 14,933 ***Between one and five years 5,600 9,333 ***Sociations***Independent of the purchase ***Independent of the purchase ***Sociations*	Trade creditors	54,570	47,020
Other taxes and social security 923 878 VAT 68,746 67,391 Other creditors (240) (240) Pension contributions 261 385 Accruals and deferred income 1,600 1,500 Director's loan account 911 12,296 7. Creditors: Amounts Falling Due After More Than One Year 2022 2021 Result obligations under finance lease and hire purchase contracts 5,600 9,333 Bank loans 36,667 41,055 8. Obligations Under Finance Leases and Hire Purchase 2022 2021 Fe E The maturity of these amounts is as follows: 2022 2021 Within one year 3,733 5,600 Between one and five years 5,600 9,333 9,333 14,933 9,333 14,933 9,333 14,933 9,333 14,935 10 9,333 14,935 10 9,333 14,935 10 9,333 14,933	Bank loans and overdrafts	5,000	5,555
VAT 68,746 67,391 Other creditors (240) (240) Pension contributions 261 385 Accruals and deferred income 1,600 1,500 Director's loan account 911 12,296 142,036 141,521 7. Creditors: Amounts Falling Due After More Than One Year 2022 2021 1 £ £ Net obligations under finance lease and hire purchase contracts 5,600 9,333 Bank loans 36,667 41,055 8. Obligations Under Finance Leases and Hire Purchase 2022 2021 8. Obligations Under Finance Leases and Hire Purchase 2022 2021 Within one year 3,733 5,600 9,333 Between one and five years 5,600 9,333 14,933 9. Share Capital 3,933 14,933 14,933	Corporation tax	6,532	1,136
Other creditors (240) (240) Pension contributions 261 385 Accruals and deferred income 1,600 1,500 Director's loan account 911 12,296 142,036 141,521 7. Creditors: Amounts Falling Due After More Than One Year 2022 2021 Return one Creditors and the purchase contracts 5,600 9,333 Bank loans 36,667 41,055 8. Obligations Under Finance Leases and Hire Purchase 2022 2021 Fear £ £ The maturity of these amounts is as follows: 3,733 5,600 Within one year 3,733 5,600 Between one and five years 5,600 9,333 9,333 14,933 9, 333 14,933 9, 5hare Capital 2022 2021	Other taxes and social security	923	878
Pension contributions 261 385 Accruals and deferred income 1,600 1,500 Director's loan account 911 12,296 142,036 141,521 7. Creditors: Amounts Falling Due After More Than One Year 2022 2021 E E Net obligations under finance lease and hire purchase contracts 5,600 9,333 Bank loans 36,667 41,055 8. Obligations Under Finance Leases and Hire Purchase 2022 2021 E £ The maturity of these amounts is as follows: 3,733 5,600 Within one year 3,500 9,333 Between one and five years 5,600 9,333 9,333 14,933 9, 333 14,933 9, 333 14,933 9, 5hare Capital 2022 2021	VAT	68,746	67,391
Accruals and deferred income 1,600 1,500 Director's loan account 911 12,296 142,036 141,521 7. Creditors: Amounts Falling Due After More Than One Year 2022 2021 Ret obligations under finance lease and hire purchase contracts 5,600 9,333 Bank loans 36,667 41,055 8. Obligations Under Finance Leases and Hire Purchase 2022 2021 The maturity of these amounts is as follows: 2022 2021 Within one year 3,733 5,600 Between one and five years 5,600 9,333 9,333 14,933 9, 34,933 14,933 9, 5hare Capital 2022 2021	Other creditors	(240)	(240)
142,036	Pension contributions	261	385
7. Creditors: Amounts Falling Due After More Than One Year 2022 2021 £ £ Net obligations under finance lease and hire purchase contracts 5,600 9,333 Bank loans 36,667 41,055 8. Obligations Under Finance Leases and Hire Purchase 2022 2021 In the maturity of these amounts is as follows: 2022 2021 Within one year 3,733 5,600 Between one and five years 5,600 9,333 9,333 14,933 9. Share Capital 2022 2021	Accruals and deferred income	1,600	1,500
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7. Creditors: Amounts Falling Due After More Than One Year 2022 2021 £ £ Net obligations under finance lease and hire purchase contracts 5,600 9,333 Bank loans 36,667 41,055 8. Obligations Under Finance Leases and Hire Purchase 2022 2021 £ £ The maturity of these amounts is as follows: 3,733 5,600 Within one year 3,733 5,600 Between one and five years 5,600 9,333 9,333 14,933 9,333 14,933 9. Share Capital 2022 2021			
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Net obligations under finance lease and hire purchase contracts 5,600 9,333 Bank loans 36,667 41,055 8. Obligations Under Finance Leases and Hire Purchase 2022 2021 F £ The maturity of these amounts is as follows: 3,733 5,600 Between one and five years 5,600 9,333 9,333 14,933 9. Share Capital 2022 2021	7 Craditors: Amounts Falling Dua After More Than One Year		
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2022 2021 £ £ The maturity of these amounts is as follows: Within one year 3,733 5,600 Between one and five years 5,600 9,333 9,333 14,933 9,333 14,933 9. Share Capital 2022 2021			
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Within one year 3,733 5,600 Between one and five years 5,600 9,333 9,333 14,933 9,333 14,933 9. Share Capital 2022 2021		£	£
Between one and five years 5,600 9,333 9,333 14,933 9,333 14,933 9. Share Capital 2022 2021			
9,333 14,933 9,333 14,933 9. Share Capital 2022 2021			
9,333 14,933 9. Share Capital 2022 2021	Between one and five years	5,600	9,333
9. Share Capital 2022 2021		9,333	14,933
2022 2021		9,333	14,933
2022 2021			
	9. Share Capital		
Allotted, Called up and fully paid 100 100			
	Allotted, Called up and fully paid	100	100

Derek Shaw Racing Ltd Notes to the Financial Statements (continued) For The Year Ended 30 November 2022

10. General Information

Derek Shaw Racing Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 6278855 . The registered office is The Sidings, Saltby Road, Sproxton, Leicestershire, LE14 4RA.

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.