

Neighbourhood and Adult Services

Application for a House to House Collections Permit

House to House Collections Act 1939

House to House Collections Regulations 1947 (as amended)

Grant	
For office use only	
Date Received	31.10.18
Fee	Free of Charge
Lalpac number	039663
Board Hearing	
Permit Number	HH

Data Protection Act, 1998

I understand that RMBC is required to use information provided by me to carry out cross system and cross authority comparisons for the prevention and detection of fraud or crime. I understand that information I have provided may be used in this way or for connected purposes, and that this information may also be shared with certain third parties who administer or protect public funds. We may use the information you have provided in this form to carry out checks to prevent and detect fraud or crime. We may also use the information share the inf in this way or for connected purposes, and we may also share the information with certain other people or organisations that manage handle or protect public funds. By signing this application, you are agreeing to us using your information in this way.

Please answer all the questions on this form in **BLOCK CAPITALS** and in ink.
Enter **NONE** or **N/A** as appropriate in all boxes you do not enter information in.

Applicants (Promoter) personal details

1. Your Title (Mr, Mrs, Miss, etc): Date of Birth:

Surname: First names:

Address (either home or Business): Post code:

Daytime phone number: Mobile phone number:

E-mail address:

Details of the charity which the collection will benefit

2. Name of Charity:

Head Office address for the Charity: Post code:

Contact phone number: Mobile phone number:

E-mail address:

2.a. Are you an employee/Volunteer for this Charity YES ☐ No ☒

If YES, please state your position within the Charity:

***If NO you must supply a letter with this application form from the Charity/Society to benefit from the collection which is authorising you to organise the collections on behalf of the charity/society's.**

2.b. Objective/aims of the charity/fund to benefit from the proceeds of this collection.

Please attach supporting information, web site details etc.

Supporting cancer patients and thier families.

www.woodlandscancercare.org.uk

2.c. Explain how this Charity/fund collection will benefit the people of Rotherham

Please attach supporting information, web site details etc.

Helping anyone touched by cancer

2.d. Is this charity/fund a UK registered charity

Yes ☒

No ☐

Registered Charity Number 108 4428

Collection details

3. Over what parts of the licensing area is it proposed that collections will be made?

All Parts

3.a. Over what periods in the year, dates & times, is it proposed that collections will be made?

3 Dec'18 - 2 Dec'19

3.b. How many collectors will be used to make the collections:

One

3.c. Is it proposed to collect money including direct debits as money:

Yes ☐

No ☒

Direct Debits ☐

3.d. Is it proposed to collect "other" types of property

Yes ☒

No ☐

If Yes, what other type(s) of property will be collected (Include direct debits as a collection of money)

Used Clothing

Is it proposed to Sell, Give Away, or Use this "other" property

Sell ☒

Give Away ☐

Use ☐

3.e. Are applications also being made for licences for the same purposed in other areas of the UK:

Yes ☒

No ☐

If Yes, which other licensing authorities

Sheffield

Will these collectors be the same collectors as those you intend to use in this authority

Yes ☐

No ☒

3.f. Is it proposed to promote this collection in conjunction with a street collection

Yes ☐

No ☒

If Yes, is it proposed to combine the House to House and Street Collection accounts or submit separate accounts:

Combined accounts ☐

Separate accounts ☐

3.g. If the collection is for a War Charity, state if the charity has been registered or exempted from registration under the War Charities Act 1940, and give the name of the registration authority, date of registration or exemption in the box below.

N/A

Funds raised following collections

4. Are all of the collections takings to be paid over to the Charity Yes ☐ No ☒

If NO, please state the purposes for which taking will be used

4.a. Please state how much will be deducted for expenses or other reasons £Cost of Bags - £45 per 1000
Head Office Overheads - £137 per tonne

4.b. Is it proposed to use some of the takings for the payment of any persons Yes ☒ No ☐

If YES; is it to Collectors Yes ☒ No ☐ is it to Other Persons Yes ☐ No ☒

4.c. Please state how much will be deducted; for what reasons, and, if applicable what "other persons" will be paid: £Collector - £400 per tonne. Fuel, technical maintenance & telecom costs included.

Details of company or organisation responsible for these collection

5. Name of Company/Organisation to carry out collections: Audosta Ltd

Office address of the 3 Broad Street Newport

Company/Organisation: Post code NP20 2DQ

Contact phone number: 01633 235920 Mobile phone number:

E-mail address: licensing@audosta.co.uk

5.a. Are you an employee of this Business/Organisation YES ☒ No ☐

If YES, please state your position within the Business/Organisation: Chief Executive Officer

***If NO you must supply a letter with this application form from the Charity/Society to benefit from the collection which is authorising you to organise the collections on behalf of the charity/society's.**

Licensing history of Charity/Collection Company

6. Has the applicant, charity or collections company ever held a house to house collection permit before? Yes ☒ No ☐

If 'Yes', who issued it? Doncaster

What date was it granted? 30 / 7 / 18 What licence number was it? LN/201800276

6.a. Have you, or to your knowledge anyone associated with this collection, ever had a house to house licence or order **with this** local authority, refused, or revoked before? Yes ☐ No ☒

6.b. Have you, or to your knowledge anyone associated with this collection, ever had a house to house licence or order, **with any other authority** refused, or revoked before? Yes ☒ No ☐

If Yes, where was it held; when was it refused, or revoked and why was it revoked?

Please use an extra sheet if required.

Please see enclosure

Applicants (Promoter) "Criminal Records" history

7. Convictions & Cautions Details. In the boxes below list any convictions/cautions etc you may have which are not considered as "spent" with in the terms of the "Rehabilitation of Offenders Act 1974".

7.a. Have you ever been convicted of a criminal offence(s), or received any police cautions warnings or reprimands? etc, (If you answer YES to this question give details in the box below.) Yes ☐ No ☒

7.b. If you are waiting to hear about any prosecution enter the court name hearing the case:

If known give date of future court hearing date:

Date of conviction(s)	Details of Offence(s) and Conviction(s)	Sentence Or Penalty
/ /		
/ /		
/ /		
/ /		
/ /		
/ /	Use an extra sheet of paper if required	

This form is to apply for a house to house promoters collection permit. The permit, if granted, would allow the promoter to authorise collectors to collect from door to door for charitable purposes only. No collection for a charitable purpose may be made in this Local Authority area unless the promoter is an appropriately licensed promoter by this authority. (Or holds an exemption granted by the Secretary of State from obtaining a licence from this authority.)

The applicants attention is drawn to the House to House Collections Act 1939, and to paragraph 4 of the House to House Collections Regulations 1947 (as amended); on the 12 December 1947. This paragraph provides that ordinarily an application for licence shall be made not later than the 1st day of the month preceding that in which it is proposed to commence any collection.

Declaration

I am aware that should a House to House Collection Licence be granted to me the collection must take place in strict compliance with the House to House Regulations, which I have read and fully understand.

I am aware that it is also necessary for me to submit a certified form of statement within at least 28 days of the collection having taken place.

In pursuance of Section 2 of the House to House Collections Act 1939, I hereby apply for a licence allowing me to promote the collection, of which particulars are given in this form.

Applicants
Signature



Date applicant signed form 24 / 10 / 18



Woodlands Cancer Care Ltd

Registered Charity No: 1084428

TO WHOM IT MAY CONCERN

We hereby give authorisation for AUDOSTA LTD. (Company Registration Number 7031195) to apply for and execute any Licence necessary for the door to door collection of used clothing on behalf of WOODLANDS CANCER CARE Ltd. Charity No. 1084428.

We further authorise the above mentioned company to sell any clothing items collected on behalf of Woodlands Cancer Care in order to raise funds for the Charity.

Yours faithfully,

Jean Wilson (Trustee)

21 Stainton Road, Billingham, TS22 5HX
Tel. 01642 355217



Woodlands Cancer Care Ltd

Registered Charity No: 1084428

Dear Licensing Officer,

We confirm that we are aware of our legal responsibilities with regards to the Fundraising opportunities offered to us by Audosta Ltd. We further confirm that we are satisfied that our Agreement with them provides us with the best fundraising opportunities for our Charity, having due regard to our circumstances, the nature of the collections and the financial benefits for the Charity.

Yours faithfully,

A handwritten signature in cursive script, appearing to read 'Jean Wilson'.

Trustee.

21 Stainton Road, Billingham, TS22 5HX
Tel. 01642 355217



We enclose herewith the Financial Statements for Audosta Ltd for the year ended 30th September 2017.

The Audosta company is a commercial clothing collection company with 3 (three) main areas of operation. They are:-

- 1) As a Commercial Participator supporting a number of UK registered charities. Collections arranged in co-operation with local authorities and with the necessary licenses.
- 2) A school support project operating under the name "Rags2Riches4Schools" whereby Audosta work in co-operation with schools. Children donate clothing to their school. The school then sells the clothing to Rags2Riches4Schools and obtain funds to support school projects. In addition the schools are encouraged to hold an "Eco Assembly" whereby our personnel engage the pupils in a discussion on the benefits of recycling. Over 50 schools have taken part in this project and the feedback has been enthusiastic.
- 3) A "Cash for Clothes" operation whereby members of the public sell their unwanted clothing directly to Audosta. This is becoming a significant area of operation. In addition to the Cash for Clothes business we now operate a retail online clothing sales outlet.

As you can see, the operation is diverse; however we are proud of our ability to provide financial support to both the charities and the schools.

As far as the collection for charities is concerned, we find that as a commercial company trading in the 21st century, and having to comply with an outdated and commercially impractical 1939 Act can be problematical. Our experience in working with the Licensing department of local authorities have confirmed that many Licensing Officers have similar problems in interpreting the law in relation to the practicalities of today's commercial environment.

For example, one of the reasons that occasionally a licence is refused by a council is that "not enough of the sales proceeds are going to the charity". This is often an unfair decision and there is no real consideration given to the fact that Commercial companies take all the financial risk in setting up the collections. This involves significant initial investment by the company, and the ongoing costs associated with making the collections. As you can see from the accounts, no personnel, including the Directors and Management, are taking excessive remuneration.

It needs to be considered that the distribution of thousands of collection bags can often result in small levels of clothing recovered and if the quality is poor the company inevitably lose money. Despite the risk taken by the company, the charity still receive their guaranteed level of funding.

We would respectfully refer you to a decision by the Cabinet Office dated 18th February 2013 whereby Support Pen - Y- Bont of Bridgend South Wales and Support Hollies School Ltd successfully appealed against a decision by Cardiff Council not to grant a House to House licence due to low returns to a charity on a previous collection. The decision of the Cabinet Office is produced below:

"As far as the test in section 2 (3) (a) of the 1939 Act ("the proportionality test") is concerned, it is appreciated that, for a number of reasons, the costs of conducting house to house collections of second-hand clothes tend to be higher than, for example, collections of cash. In this case Support –Y Bont Ltd is a commercial company collecting on behalf of Y Bont, but charities that undertake these



types of collection in-house are likely to face similar costs of distributing leaflets/collection bags, collecting goods that have been left out for them, and sorting/grading donated items. In relation to collection of second-hand goods for re-sale, the value of the goods at the point of donation may be low, and it is through the collection and sorting process that value is added, resulting in a saleable

Product. Taking these costs into account, the Minister does not consider the proportion of the proceeds that will go to the charity to be inadequate in proportion to the value of the proceeds likely to be received (including any proceeds already received)"

"As for the test in section 2 (3) (b) of the 1939 Act ("the excessive remuneration test") the Minister is not persuaded that remuneration or expenses that would be paid out to any persons involved in organising or conducting the collection are at a level that is unreasonable given the work involved in undertaking this type of collection".

Along with Cardiff, a number of neighbouring authorities who had also refused Permits to the companies', had their decisions overturned by the Cabinet Office.

Refusal of a license effectively penalises the legitimate UK charities which are often dependent on the income obtained from the company. As they have an agreed donation level within their contract with Audosta (an agreement drafted by a law firm recommended by the charity commission) they are somewhat mystified when a council then considers those donations not to be acceptable.

The charities we support are paid a minimum of £250.00 per month. This is non-refundable to Audosta Ltd. It is important to understand that prior to any collection taking place charity bags have to be designed, ordered, shipped and paid for.

We constantly liaise with local Councils, Police and Trading Standards officers across the UK to help stamp out bogus collections and malpractice. We are perhaps the only company operating in this field who instruct independent investigation companies to carry out surveillance operations to assist police in eradicating this illegal activity. The illegal activity has an impact on legitimate companies like Audosta, and can seriously affect the level of support that can be given to the charities.

All our represented charities are hugely grateful for the funds we donate and are fully aware of the costs incurred by us to generate such donations

In conclusion, I hope that the above goes some way to providing an insight into some of the challenges we encounter in the charity clothing collection sector. Should you have any questions regarding anything contained in this letter please do not hesitate to contact me on the number below.

Yours sincerely,

Audrius Stasiulevicius

For and on behalf of Audosta Ltd

Accepted

2015

COUNCIL - DISTRICT	From	To
RHONDDA CYNON TAF	12 JAN'15	11 JAN'16
BROMSGROVE	14 JAN'15	13 JAN'16
MENDIP	19 JAN'15	18 JAN'16
BLABY	19 JAN'15	18 JAN'16
STEVENAGE	19 JAN'15	18 JAN'16
BRIDGEND	3 FEB'15	2 FEB'16
ROSSENDALE	1 MAR'15	29 FEB'16
NORTHUMBERLAND	1 MAR'15	29 FEB'16
CHICHESTER	1 MAR'15	29 FEB'16
SOLI HULL	1 MAR'15	29 FEB'16
PRESTON	1 MAR'15	29 FEB'16
NORTH TYNESIDE	6 APR'15	5 APR'16
West Lindsey	6 APR'15	5 APR'16
NEWARK & SHERWOOD	18 MAY'15	16 MAY'16
GEDLING	18 MAY'15	16 MAY'16
BARNSELY	18 MAY'15	16 MAY'16
NORTH KESTIVEN	18 MAY'15	16 MAY'16
DONCASTER	25 MAY'15	24 MAY'16
STOCKTON ON TEES	28 MAY'15	23 MAY'16
WINCHESTER	1 JUN'15	5 APR'16
NORTH WARWICKSHIRE	4 JUN'15	3 JUN'16

MANSFIELD	4 JUN'15	3 JUN'16
UTTLESFORD	15 JUN'15	13 JUN'16
YORK	1 JUL'15	30 JUN'16
BRADFORD	1 JUL'15	1 JUN'16
SUNDERLAND VARIOUS AREAS	1 JUL'15	1 JUL'16
COTSWOLD	13 JUL'15	11 JUL'16
TEWKESBURY	13 JUL'15	11 JUL'16

NEATH PORT TALBOT	15 JUL'15	13 JUL'16
PURBECK	2 NOV'15	8 NOV'15
GOSPORT	2 NOV'15	4 JAN'16
FOREST OF DEAN	6 NOV'15	13 NOV'15
WEST DORSET	9 NOV'15	22 NOV'15
FOREST OF DEAN	6 DEC'15	13 DEC'16

2016

SOUTH SOMERSET	4 JAN'16	10 JAN'16
FOREST OF DEAN	6 JAN'16	13 JAN'16
FOREST OF DEAN	6 FEB'16	13 FEB'16
GEDLING	27 FEB'17	26 FEB'18
DURHAM	1 MAR'16	14 FEB'17
FAREHAM	1 MAR'17	1 JUN'17
PURBECK	6 MAR'17	12 MAR'17
FOREST OF DEAN	6 MAR'16	13 MAR'16
DERBY CITY	6 MAR'17	4 SEP'17
CAMBRIDGE	13 MAR'17	19 MAR'17
NEWCASTLE	14 MAR'16	13 JUN'16

HINCKLEY & BOSWORTH	21 MAR'16	20 MAR'17
CHARNWOOD	28 MAR'16	27 MAR'17
FOREST OF DEAN	6 APR'16	13 APR'16
BLAENAU GWENT	23 MAY'16	22 MAY'17
MERTHYR TYDFIL	23 MAY'16	29 MAY'16
NORTH WEST LEICESTERSHIRE	23 MAY'16	29 MAY'16
STROUD	23 MAY'16	25 JUL'16
MELTON	23 MAY'16	22 AUG'16
VALE OF GLAMORGAN	30 MAY'16	29 MAY'17
CARDIFF	6 JUN'16	5 JUN'17
NORTH WEST LEICESTERSHIRE	20 JUN'16	26 JUN'16
MERTHYR TYDFIL	20 JUN'16	26 JUN'16
TORFAEN	1 JUL'16	31 JUL'16
EREWASH	17 JUL'17	14 AUG'17
NORTH WEST LEICESTERSHIRE	25 JUL'16	31 JUL'16
WEST DORSET	25 JUL'16	7 AUG'16
CHELTENHAM	25 JUL'16	22 AUG'16
BOURNEMOUTH	25 JUL'16	24 JUL'17
WEYMOUTH AND PORTLAND	25 JUL'16	31 JUL'16
PURBECK	25 JUL'16	31 JUL'16
MENDIP	25 JUL'16	26 SEP'16
GOSPORT	1 AUG'16	1 SEPT'16
FLINTSHIRE	1 AUG'16	31 JAN'17
LIVERPOOL	1 AUG'16	31 JUL'17
CALDERDALE	1 AUG'16	31 JUL'17

WREXHAM	1 AUG'16	31 JAN'17
CHESHIRE EAST	1 AUG'16	7 AUG'16
SHROPSHIRE	1 AUG'16	31 JUL'17
CITY OF BRADFORD	1 AUG'16	31 JUL'17
CARLISLE	1 AUG'16	31 JUL'17
ST HELENS	1 AUG'16	31 JUL'17
TEST VALLEY	4 AUG'16	18 AUG'16
ROCHDALE	8 AUG'16	14 AUG'16
HALTON	15 AUG'16	19 AUG'16
WARRINGTON	15 AUG'16	28 AUG'16
BURY	15 AUG'16	14 NOV'16
WIRRAL	15 AUG'16	14 AUG'17
SOUTH LAKELAND	16 AUG'16	14 AUG'17
SEFTON	22 AUG'16	21 AUG'17
WYRE	22 AUG'16	21 AUG'17
PRESTON	22 AUG'16	21 AUG'17
SOUTH RIBBLE	22 AUG'16	19 SEPT'16
BLACKBURN WITH DARWEN	22 AUG'16	17 OCT'16
CHESHIRE EAST	6 SEPT'15	11 SEPT'16
HALTON	19 SEPT'16	22 SEPT'16
RYEDAILE	19 SEPT'16	25 SEPT'16
LANCASTER	3 OCT'16	16 OCT'16
HALTON	24 OCT'16	28 OCT'16
GLOUCESTER	24 OCT'16	23 OCT'17
WILTSHIRE	24 OCT'16	23 JAN'17

CAERPHILLY	26 OCT'15	24 OCT'16
WEYMOUTH AND PORTLAND	1 NOV'16	15 NOV'16
EAST DEVON	1 NOV'16	31 JAN'17
EXETER	1 NOV'16	1 FEB'17
HINCKLEY & BOSWORTH	1 NOV'16	31 OCT'17
SUNDERLAND VARIOUS AREAS	1 NOV'16	31 OCT'17
WEST LINDSEY	1 NOV'16	31 OCT'17
BLABY	14 NOV'16	13 NOV'17
NEATH PORT TALBOT	21 NOV'16	20 NOV'17
WINCHESTER	21 NOV'16	20 NOV'17
MERTHYR TYDFIL	28 NOV'16	4 DEC'16
OADBY & WIGSTO	28 NOV'16	11 DEC'16
CHESHIRE WEST & CHESTER COUNCIL	29 NOV'16	13 FEB'17
FOREST OF DEAN	1 DEC'16	14 JUN'17
MERTHYR TYDFIL	19 DEC'16	25 DEC'16
2017		
NORTH WEST LEICESTERSHIRE	9 JAN'17	15 JAN'17
STAFFORD	23 JAN'17	28 JAN'18
MERTHYR TYDFIL	23 JAN'17	29 JAN'17
RUSHCLIFFE	1 FEB'17	1 MAR'17
NORTH WEST LEICESTERSHIRE	6 FEB'17	12 FEB'17
MERTHYR TYDFIL	13 FEB'17	19 FEB'17
CHESHIRE EAST	6 MAR'17	12 MAR'17
HALTON	20 FEB'17	26 FEB'17
WEST DORSET	20 FEB'17	26 FEB'17

TORFAEN	20 FEB'17	17 APR'17
GOSPORT	20 FEB'17	20 MAY'17
MELTON	23 FEB'17	22 MAY'17
BROXTOWE	27 FEB'17	27 MAR'17
AMBER VALLEY	27 FEB'17	26 JAN'18
ADUR	27 FEB'17	26 FEB'18
NEWARK & SHERWOOD	27 FEB'17	26 FEB'18
SURREY HEATH	1 MAR'17	14 MAR'17
STOKE ON TRENT	1 MAR'17	31 MAR'17
BURY	1 MAR'17	28 FEB'18
NORTH TYNESIDE	1 MAR'17	28 FEB'18
SOUTH STAFFORDSHIRE	1 MAR'17	1 JUN'17
CHORLEY	1 MAR'17	1 SEP'17
CHESHIRE EAST	6 MAR'17	12 MAR'17
CHELMSFORD	6 MAR'17	3 APR'17
SOLIHULL	6 MAR'17	5 MAR'18
RHONDDA CYNON TAF	13 MAR'17	5 MAR'18
MERTHYR TYDFIL	13 MAR'17	19 MAR'17
WEYMOUTH & PORTLAND	13 MAR'17	27 MAR'17
TEWKESBURY	13 MAR'17	12 MAR'18
MENDIP	13 MAR'17	12 MAR'18
LEWES	13 MAR'17	18 MAR'17
HALTON	20 MAR'17	26 MAR'17
BATH & NORTH EAST SOMERSET	20 MAR'17	19 MAR'18
NORTH SOMERSET	20 MAR'17	3 APR'17

WREXHAM	20 MAR'17	19 SEP'17
MERTHYR TYDFIL	10 APR'17	16 APR'17
HALTON	17 APR'17	23 APR'17
MERTHYR TYDFIL	8 MAY'17	14 MAY'17
EPPING FOREST	8 MAY'17	21 MAY'17
RYEDALE	29 MAY'17	4 JUN'17
MERTHYR TYDFIL	12 JUN'17	18 JUN'17
MERTHYR TYDFIL	10 JUL'17	16 JUL'17
CRAWLEY	17 JUL'17	29 JUL'17
NEWCASTLE UNDER LYME	1 AUG'17	31 AUG'17
MERTHYR TYDFIL	7 AUG'17	13 AUG'17
MERTHYR TYDFIL	11 SEP'17	19 SEP'17
MERTHYR TYDFIL	9 OCT'17	15 OCT'17
HINCKLEY & BOSWORTH	1 NOV'16	31 OCT'17
SUNDERLAND	1 NOV'16	31 OCT'17
WEST LINDSEY	1 NOV'16	31 OCT'17
ASHFIELD	1 NOV'17	1 NOV'17
FAREHAM	7 AUG'17	6 NOV'17
SOUTH CAMBRIDGESHIRE	7 AUG'17	6 NOV'17
GOSPORT	7 AUG'17	7 NOV'17
SOUTH STAFFORDSHIRE	14 AUG'17	13 NOV'17
EAST DEVON	14 AUG'17	13 NOV'17
NEATH PORT TALBOT	21 NOV'16	20 NOV'17
WINCHESTER	21 NOV'16	20 NOV'17
DENBIGHSHIRE	13 NOV'16	26 NOV'17

WEST DORSET	20 NOV'17	27 NOV'17
PURBECK	1 NOV'17	27 NOV'17
WIGAN	1 NOV'17	30 NOV'17
BOSTON	1 NOV'17	30 NOV'17
NEWCASTLE UNDER LYME	1 NOV'17	30 NOV'17
DURHAM	16 NOV'17	30 NOV'17
WEST LANCASHIRE	1 NOV'17	30 NOV'17
ASHFIELD	1 DEC'17	1 DEC'17
STOKE ON TRENT	13 NOV'17	8 DEC'17
WILTSHIRE	13 NOV'17	12 DEC'17
DURHAM	11 DEC'17	23 DEC'17
MID SUSSEX	27 NOV'17	24 DEC'17
BOSTON	1 DEC'17	31 DEC'17
2018		
ASHFIELD	1 JAN'18	1 JAN'18
AMBER VALLEY	27 FEB'17	26 JAN'18
DURHAM	15 JAN'18	27 JAN'18
STAFFORD	23 JAN'17	28 JAN'18
RUGBY	31 JUL'17	29 JAN'18
BOSTON	1 JAN'18	31 JAN'18
TORFEAN	1 JAN'18	31 JAN'18
RIBBLE VALLEY	2 JAN'18	31 JAN'18
ASHFIELD	1 FEB'18	1 FEB'18
TONBRIDGE & MALLING	19 FEB'18	23 FEB'18
DURHAM	12 FEB'18	24 FEB'18

Woodlands Cancer Care	Refused Licenses
Councils name	Reason
Blackpool	Charitable Percentage
Broadland	Charitable Percentage
Blaby	Charitable Percentage
Birmingham	Charitable Percentage/
Dartford	Charitable percentage
North Dorset	Charitable Percentage
Mid Sussex	Charitable Percentage
Waverley	Charitable Percentage
Carmarthenshire	Charitable Percentage
St Edmundsbury	Charitable Percentage
Darlington	Charitable Percentage
St Albans	Charitable percentage
Fylde	Charitable percentage
Warrington	Charitable percentage
Poole	Charitable percentage
Runnymede	Charitable percentage
South Norfolk	Charitable percentage
East Northamptonshire	Charitable Percentage
Crawley	Charitable Percentage
West Somerset	Not a locally based Charity
Lancaster	Charitable Percentage
Eastleigh	Charitable Percentage

BOSTON	1 FEB'18	28 FEB'18
SOLIHULL	6 MAR'17	5 MAR'18
RHONDDA CYNON TAFF	13 MAR'17	12 MAR'18
TEWKESBURY	13 MAR'17	12 MAR'18
MENDIP	13 MAR'17	12 MAR'18
BATH & NORTH EAST SOMERSET	20 MAR'17	19 MAR'18
NORTH WEST LEICESTERSHIRE	19 MAR	25 MAR'18
NORTH DEVON	10 APR'17	31 MAR'18
STROUD	1 JAN'18 -	31 MAR'18
BOSTON	1 MAR'18	31 MAR'18
EXETER	1 DEC'17	31 MAR'18
DURHAM	19 MAR'18	31 MAR'18
DONCASTER	3 APR'17	2 APR'18
SHEFFIELD	3 APR'17	2 APR'18
REDDITCH	7 APR'17	6 APR'18
NORTH HERTFORDSHIRE	17 APR'17	14 APR'18
WAKEFIELD	17 APR'17	16 APR'18
BOLSOVER	17 APR'17	16 APR'18
EAST HERTS	24 APR'17	23 APR'18
MAIDSTONE	1 MAY'17	30 APR'18
TUNBRIDGE WELLS	1 MAY'17	30 APR'18
SANDWELL	1 MAY'17	30 APR'18
GRAVESHAM	1 MAY'17	30 APR'18
BURNLEY	1 MAY'17	30 APR'18
PLYMOUTH	1 NOV'17	1 MAY'18

WALSALL	8 MAY'17	7 MAY'18
NORTH KESTEVEN	8 MAY'17	7 MAY'18
WREXHAM	26 NOV'17	25 MAY'18
CARLISLE	1 JUN'17	31 MAY'18
BOSTON	1 MAY'18	31 MAY'18
DURHAM	17 MAY'18	31 MAY'18
EAST LINDSEY	26 JUN'17	25 JUN'18
DURHAM	18 JUN'18	30 JUN'18

COMMERCIAL PARTICIPATION AGREEMENT

BETWEEN

AUDOSTA LTD

AND

WOODLANDS CANCER CARE

Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

Reference: TSS 38603.0002

COMMERCIAL PARTICIPATION AGREEMENT

DATED 12/06/2018

BETWEEN

(1) AUDOSTA LTD a company registered in England and Wales (number 07031195) whose registered office is at 3 Broad Street, Newport Gwent NP20 2DR ("the Commercial Participant"),

AND

(2) Jean Wilson of 21 Stanton Road, Billingham, TS22 5HX, UK, Deborah Jayne Dixon of 48 Belmont Avenue, Billingham, TS22 5HF, UK, Graham Peacock of 169 Burbank Street, Hartlepool, TS24 7JW, UK as trustees of WOODLANDS CANCER CARE a charity registered in England and Wales (charity number 1084428) whose principal office is at 21 Stanton Road, Billingham, TS22 5HX, UK ("the Charity")

BACKGROUND

- A. Woodlands Cancer Care Ltd is an England and Wales Registered charity (Reg. No 1084428) is dedicated to bringing comfort and support to cancer sufferers, their families, friends and carers throughout the United Kingdom. Charity is operating in accordance with regulations set by the Charity Commission of England and Wales.
- B. The Charity is to authorise the Commercial Participant to collect donated goods on its behalf.
- C. The Commercial Participant is a commercial participant in relation to the Charity as defined in Section 58 of the Charities Act 1992.
- D. This Agreement is entered into to comply with the Charities Acts 1992 and 2006.

NOW IT IS AGREED AS FOLLOWS:

1. DEFINITIONS

In this Agreement the following words and phrases shall have the following meanings unless the context otherwise requires:

Goods	Clothes, shoes and other material
Leaflets	A small sheet of printed matter handed out door-to-door to raise awareness of the Charity
Logo	the logo of the Charity
Name	Woodlands Cancer Care
the Parties	the Commercial Participant and the Charity

Payment
£100.00 (one hundred pounds) per metric tonne of Goods and a pro-rata amount for any incomplete tonne plus VAT if applicable.

Sacks
Large plastic bags

Term
the period of 2 (two) years from the date of this Agreement

Territory
the United Kingdom of Great Britain

2. PURPOSE OF AGREEMENT

- 2.1 The purpose of this Agreement is to raise funds for the Charity by the Commercial Participant collecting donated Goods in the name of the Charity and paying the Charity per tonne of Goods collected.
- 2.2 For the avoidance of doubt, the funds raised pursuant to this Agreement must be used for the purposes of the Charity and not for any other purposes.
- 2.3 The Parties shall comply with the requirements of the Charities Acts 1992 and 2006.

3. APPOINTMENT OF SUB-LICENSEE

- 3.1 In consideration of the undertakings given by the Commercial Participant in this Agreement, the Charity hereby appoints the Commercial Participant to distribute Sacks and Leaflets and to collect Goods in the Territory for the Term. As a non-exclusive licensee the Commercial Participant may use the Name and Logo on the Sacks and Leaflets provided that all such materials will be approved in advance by the Charity.

- 3.2 The Commercial Participant may include its own promotional advertising on the Sacks or the collection envelopes in which the Sacks are distributed.

4. OBLIGATIONS OF THE COMMERCIAL PARTICIPATOR

The Commercial Participant undertakes with the Charity that it shall:

- 4.1 not bring the Charity, the Name or the Logo into disrepute in any way whatsoever and that none of its activities or those of any subsidiary, holding company or sub-contractor are or will be inimical to the activities of the Charity;
- 4.2 both promote the collection of Goods throughout the Territory through the distribution of Sacks accompanied by Leaflets and undertake the actual collection of Goods to the best of its ability, but on condition that it shall obtain the prior written approval of the Charity (which approval

shall not be unreasonably withheld or delayed) to all materials which bear the name and/or logo;

- 4.3 ensure that the collections comply with all relevant legislation and with the Institute of Fundraising Code of Conduct on House-to House Collections and other relevant Codes of Practice issued by the Institute of Fundraising;

- 4.4 not solicit any donations of cash or cheques. If the Commercial Participant receives cash or cheques it must send the monies to the Charity as soon as is reasonably practicable and in any event within 3 working days;

- 4.5 provide a statement to the Charity every four months setting out the weight in metric tonnes of the Goods collected in the period since the preceding statement;

- 4.6 keep separate legible and detailed books of account and records relating to the collection of Goods. The Charity and its employees, agents and professional advisers shall be allowed to inspect audit and take copies of any such books of account, VAT records if appropriate, bank statements and other records howsoever kept of the Commercial Participant which relate to the Charity and are kept for the purposes of the Agreement;

- 4.7 pay the amounts due to the Charity pursuant to Clause 5 of this Agreement;

- 4.8 promptly pay to the Charity any sums revealed as having been underpaid as a result of an inspection pursuant to Clause 4.6 plus interest at 4% over Bank of England's base rate for the time being calculated from the date payment should have been made to the date of actual payment;

- 4.9 promptly pay the reasonable professional costs of inspection under Clause 4.6 in full if it has made an underpayment of at least 10% of the sums due; and

- 4.10 ensure that all the Sacks include a statement which complies with the Charities Act 1992 and the Charitable Institutions (Fund-Raising regulations) 1994 and will in particular state on all notices advertisements and other documents soliciting funds for the Charity that the Charity is a registered charity and its registered charity number.

5. THE PAYMENT

- 5.1 The Commercial Participant shall pay the Charity the sum of £400 per calendar month for 12 months therefore guaranteeing a minimum sum of £4800 to be paid to the charity per annum.

- 5.2.1 At the end of each year, the accounts of the Commercial Participant shall be subject to external audit and the tonnage of Goods collected on behalf of the Charity shall be calculated. On receipt of the audited accounts a statement shall be provided to the Charity by the Commercial Participant setting out the

tonnage of goods collected. The Charity shall then forward an invoice to the Commercial Participant in respect of the Payment. The Commercial Participant shall transfer to the Charity within 30 days of receiving the invoice the Payment for the amount collected throughout the year less the £4800 already paid. For the avoidance of doubt, the Charity shall not be required to repay the minimum payment of £400 per calendar month.

5.3 The Charity hereby authorises the Commercial Participant to make all necessary licence applications where required.

6. TERMINATION

6.1 The Charity shall be entitled to terminate this Agreement upon giving the Commercial Participant six months notice in writing.

6.2 The Commercial Participant shall be entitled to terminate this Agreement upon giving the Charity six months notice in writing.

6.3 The Charity shall be entitled to terminate this Agreement with immediate effect if:

6.3.1 the Commercial Participant fails to pay any sum due to the Charity after the due date and the Charity has given 30 days written notice to the Commercial Participant and the Commercial Participant has failed to pay in the 30-day period; or

6.3.2 the Commercial Participant does anything which in the reasonable opinion of the Charity brings or is likely to bring the Name, the Logo or the reputation of the Charity into disrepute; or

6.3.3 a resolution is passed for the voluntary or compulsory liquidation of the Commercial Participant or if a receiver is appointed over all or part of its business.

6.4 If the Charity terminates this Agreement under Clause 6.3 the Commercial Participant will no longer be authorised to use the Name and Logo and will cease immediately the distribution of Sacks and Leaflets and the collection of Goods.

6.5 Subject to the rights of the Parties to terminate under Clauses 6.1, 6.2, and 6.3, this Agreement shall terminate upon the expiry of the Term.

6.6 Notwithstanding termination of this Agreement, clauses 4, 1 and 7 shall survive termination.

7. INDEMNITY

The Commercial Participant agrees to indemnify the Charity and in respect of any costs, claims, loss or liability whatsoever suffered by the Charity as a result of any breach by the Commercial Participant of any terms of this Agreement.

8. EXCLUSIVE AGREEMENT

The Charity undertakes with the Commercial Participant that for the duration of this Agreement it will not enter into a similar agreement with any other party within the Territory.

9. CONFIDENTIALITY

Each of the Parties agrees to keep confidential all and any information known about the other except where:

9.1 the information is already in the public domain or becomes publicly available on a non-confidential basis through no fault of the other party; or

9.2 it is necessary to disclose such information by Order of Court or Tribunal.

10. GENERAL

10.1 No amendment or addition to this Agreement shall be made unless made in writing and executed by the Parties.

10.2 The Parties are not partners nor joint ventures nor is the Commercial Participant entitled to act as or to represent itself as agent for the Charity nor to pledge the credit of the Charity.

10.3 None of the Parties shall be liable for any breach of any term of this Agreement which is the result of any cause beyond the control of the party in breach.

10.4 This Agreement shall be governed by the laws of England and Wales.

10.5 Any notice to be served on either Party shall be sent by prepaid recorded delivery or registered post to the address above (or such other address as may be advised from time to time) and shall be deemed to have been received within 72 hours of posting.

AS WITNESS the hands of the Parties

Signed:

Alan Adams
For and on behalf of the Charity

Dated:

18-6-18

Signed:

Director, Advertisements
For and on behalf of the Commercial Participant

Dated:

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2016
for
Woodlands Cancer Care Limited

HMB Accountants
Chartered Accountants and Business Advisors
Belas's Hall Technology Park
Coxwold Way
Billingham
Cleveland
TS23 4EA

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Woodlands Cancer Care Limited

Report of the Trustees
for the Year Ended 31 May 2016

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03773687 (England and Wales)

Registered Charity number
1084428

Registered office
21 Stalton Road
Billingham
Cleveland
TS22 5HX

Trustees
Mrs J Wilson
Ms D Dixon
Mr G Peacock

Company Secretary
Ms D Dixon

Independent examiner
HMB Accountants
Chartered Accountants and Business Advisors
Belas's Hall Technology Park
Coxwold Way
Billingham
Cleveland
TS23 4EA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's main priority is to raise funds to provide cancer sufferers and their families assistance of a financial or other nature which will ease the burden of this illness.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity continues to provide support to cancer sufferers through its on-going activities.

Grants awarded by the Charity totalled £8283 in the year under review. The Trustees are satisfied that the Charity has met its performance expectations for the year.

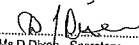
FUTURE DEVELOPMENTS

The Charity aims to continue to raise funds to assist cancer sufferers and their families. The Trustees believe that that the Charity aims will be best met by utilising existing means of raising funds.

Woodlands Cancer Care Limited

Report of the Trustees
for the Year Ended 31 May 2016

Approved by order of the board of trustees on 31.9.16 and signed on its behalf by:


Ms D Dixon - Secretary

Independent Examiner's Report to the Trustees of
Woodlands Cancer Care Limited

I report on the accounts for the year ended 31 May 2016 set out on pages four to nine.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is out in the statements below.

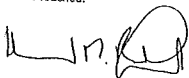
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



HMB Accountants
Chartered Accountants and Business Advisors
Belafas Hall Technology Park
Coxwold Way
Billingham
Cleveland
TS23 4EA

Date: 18/10/16

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Woodlands Cancer Care Limited

Statement of Financial Activities
for the Year Ended 31 May 2016

	Notes	31.5.16 Unrestricted fund £	31.5.15 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		7,996	11,499
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		5,882	6,873
Charitable activities			
Grants awarded		4,639	6,384
Governance costs		686	813
Total resources expended		11,207	13,870
NET INCOMING/(OUTGOING) RESOURCES		(3,211)	(2,371)
RECONCILIATION OF FUNDS			
Total funds brought forward		9,151	11,522
TOTAL FUNDS CARRIED FORWARD		5,940	9,151

The notes form part of these financial statements

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Woodlands Cancer Care Limited

Balance Sheet
At 31 May 2016

	Notes	£	31.5.16 Unrestricted fund £	31.5.15 Total funds £
FIXED ASSETS				
Tangible assets	4		-	122
CURRENT ASSETS				
Debtors	5		84	89
Cash at bank and in hand			6,874	9,946
			6,958	10,035
CREDITORS				
Amounts falling due within one year	6		(1,018)	(1,006)
NET CURRENT ASSETS			5,940	9,029
TOTAL ASSETS LESS CURRENT LIABILITIES			5,940	9,151
NET ASSETS			5,940	9,151
FUNDS	7			
Unrestricted funds			5,940	9,151
TOTAL FUNDS			5,940	9,151

The notes form part of these financial statements

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continued...

Woodlands Cancer Care Limited

Balance Sheet - continued
At 31 May 2016

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 May 2016 in accordance with Section 476 of the Companies Act 2006.

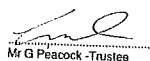
The trustees acknowledge their responsibilities for

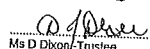
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 8/9/16 and were signed on its behalf by:


Mrs Wilson - Trustee


Mr G Peacock - Trustee


Ms D Dixon - Trustee

The notes form part of these financial statements

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1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.5.16 £	31.5.15 £
Depreciation - owned assets	122	213

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2016 nor for the year ended 31 May 2015.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2016 nor for the year ended 31 May 2015.

4. TANGIBLE FIXED ASSETS

COST

At 1 June 2015 and 31 May 2016

Computer
equipment
£

1,543

DEPRECIATION

At 1 June 2015

Charge for year

1,421

122

At 31 May 2016

1,543

NET BOOK VALUE

At 31 May 2016

-

At 31 May 2015

122

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.16 £	31.5.15 £
Prepayments	84	89

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.16 £	31.5.15 £
Directors' current accounts	514	514
Accrued expenses	504	492
	1,018	1,006

7. MOVEMENT IN FUNDS

	At 1.6.15 £	Net movement in funds £	At 31.5.16 £
Unrestricted funds			
General fund	9,151	(3,211)	5,940
TOTAL FUNDS	9,151	(3,211)	5,940

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,996	(11,207)	(3,211)
TOTAL FUNDS	7,996	(11,207)	(3,211)

Audosta Limited
Financial Statements
30 September 2017

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HARPER SHELDON LIMITED
Chartered Accountants & statutory auditor
Midway House
Staverton Technology Park
Herrick Way, Staverton
Cheltenham, Glos.
GL51 6TQ

Audosta Limited

Director's Report

Year ended 30 September 2017

The director presents his report and the financial statements of the company for the year ended 30 September 2017.

Director

The director who served the company during the year was as follows:

Mr A Stasiulevicius

Director's responsibilities statement

The director is responsible for preparing the director's report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has 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 director must not approve the financial statements unless he is satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 director is 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. He is 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.

Auditor

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Small company provisions

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

Audosta Limited

Director's Report (continued)

Year ended 30 September 2017

This report was approved by the board of directors on 14 June 2018 and signed on behalf of the board by:

Mr A Stasiulevicius
Director

Audosta Limited
Independent Auditor's Report to the Members of Audosta Limited
Year ended 30 September 2017

Opinion

We have audited the financial statements of Audosta Limited (the 'company') for the year ended 30 September 2017 which comprise the statement of income and retained earnings, statement of financial position and the related notes, 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 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 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.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 September 2017 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.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the director's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the director has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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Audosta Limited
Independent Auditor's Report to the Members of Audosta Limited (continued)
Year ended 30 September 2017

Responsibilities of the director

As explained more fully in the director's responsibilities statement, the director is 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 director determines 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 director is 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 director either intends to liquidate the company or to cease operations, or has 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the director.
- Conclude on the appropriateness of the director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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Audosta Limited
Independent Auditor's Report to the Members of Audosta Limited (continued)
Year ended 30 September 2017

Emphasis of matter

We are required to report the limitation of scope of the audit in relation to the stock held in the company. We were unable to carry out auditing procedures necessary to obtain adequate assurance regarding the quantities and condition of stock, appearing in the statement of financial position. There were no other satisfactory audit procedures that we could adopt to obtain sufficient evidence regarding the existence of stock. Accordingly, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Any adjustment to the figure may have a consequential significant effect on the profit for the year and net assets at 30 September 2017.

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 director is responsible for the other information. 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.

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 director's report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the director's report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 request 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 and the directors' report in accordance with the small companies regime.

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Audosta Limited
Independent Auditor's Report to the Members of Audosta Limited (continued)
Year ended 30 September 2017

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Simon Sheldon (Senior Statutory Auditor)

For and on behalf of
Harper Sheldon Limited
Chartered Accountants & statutory auditor
Midway House
Slaveron Technology Park
Herrick Way, Slaveron
Cheltenham, Glos.
GL51 6TQ

18 June 2018

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Audosta Limited
Statement of Income and Retained Earnings
Year ended 30 September 2017

	Note	2017 £	2016 £
Turnover		768,269	599,074
Cost of sales		501,349	333,456
Gross profit		266,920	265,618
Administrative expenses		283,239	233,905
Other operating income		67,357	45,000
Operating profit		41,038	76,713
Profit before taxation	5	41,038	76,713
Tax on profit		7,138	(2,382)
Profit for the financial year and total comprehensive income		33,900	79,095
Dividends paid and payable		(5,000)	—
Retained earnings/(losses) at the start of the year		1,179	(77,916)
Retained earnings at the end of the year		30,079	1,179

All the activities of the company are from continuing operations.

The notes on pages 9 to 13 form part of these financial statements.

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Audosta Limited
Statement of Financial Position
30 September 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	6	13,012	5,738
Current assets			
Stocks		118,584	157,693
Debtors	7	19,989	27,367
Cash at bank and in hand		105	226
		138,678	185,286
Creditors: amounts falling due within one year	8	119,387	165,575
Net current assets		19,291	19,711
Total assets less current liabilities		32,303	25,449
Creditors: amounts falling due after more than one year	9	—	23,403
Provisions			
Taxation including deferred tax		2,124	767
Net assets		30,179	1,279
Capital and reserves			
Called up share capital		100	100
Profit and loss account		30,079	1,179
Shareholders funds		30,179	1,279

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 14 June 2018, and are signed on behalf of the board by:

Mr A Stasiulevicius
Director

Company registration number: 07031195

The notes on pages 9 to 13 form part of these financial statements.

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Audosta Limited
Notes to the Financial Statements
Year ended 30 September 2017

1. General Information

The company is a private company limited by shares, registered in England & Wales. The address of the registered office is 3 Broad Street, Newport, Gwent, NP20 2DQ, Wales.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The accounts are prepared on a going concern basis. The directors believe this to be appropriate due to their continued financial support.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 October 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 12.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably, it is probable that the associated economic benefits will flow to the entity, and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

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Audosta Limited
Notes to the Financial Statements (continued)
Year ended 30 September 2017

3. Accounting policies (continued)

Income tax (continued)

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that 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 that are expected to apply to the reversal of the timing difference.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the profit and loss account.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 25% straight line
Fixtures and fittings	- 25% straight line
Motor vehicles	- 25% straight line
Equipment	- 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

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Audosta Limited

Notes to the Financial Statements (continued)

Year ended 30 September 2017

3. Accounting policies (continued)

Impairment of fixed assets (continued)

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in profit or loss in the period it arises.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 12 (2016: 8).

5. Profit before taxation

Profit before taxation is stated after charging:

	2017 £	2016 £
Depreciation of tangible assets	7,852	11,213

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Audosta Limited

Notes to the Financial Statements (continued)

Year ended 30 September 2017

6. Tangible assets

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 October 2016	16,897	12,247	30,240	56,496	115,880
Additions	1,711	—	13,000	415	15,126
Disposals	(2,400)	—	(2,150)	(1,533)	(6,083)
At 30 September 2017	16,208	12,247	41,090	55,378	124,923
Depreciation					
At 1 October 2016	16,739	12,247	27,743	53,413	110,142
Charge for the year	586	—	4,499	2,767	7,852
Disposals	(2,400)	—	(2,151)	(1,532)	(6,083)
At 30 September 2017	14,925	12,247	30,091	54,648	111,911
Carrying amount					
At 30 September 2017	1,283	—	10,999	730	13,012
At 30 September 2016	168	—	2,497	3,083	5,738

7. Debtors

	2017 £	2016 £
Trade debtors	(974)	5,858
Other debtors	20,863	21,511
	19,889	27,387

8. Creditors: amounts falling due within one year

	2017 £	2016 £
Bank loans and overdrafts	19,720	30,900
Trade creditors	68,464	61,360
Amounts owed to group undertakings and undertakings in which the company has a participating interest	—	20,957
Corporation tax	5,781	262
Social security and other taxes	167	—
Other creditors	25,255	52,096
	119,387	165,575

9. Creditors: amounts falling due after more than one year

	2017 £	2016 £
Amounts owed to group undertakings and undertakings in which the company has a participating interest	—	23,403

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Audosta Limited

Notes to the Financial Statements (continued)

Year ended 30 September 2017

10. Director's advances, credits and guarantees

During the year the director entered into the following advances and credits with the company:

	2017			
	Balance brought forward £	Advances/ (credits) to the director £	Amounts repaid £	Balance outstanding £
Mr A Stasiulevicius	(48,764)	58,414	(28,403)	(18,753)
	2016			
	Balance brought forward £	Advances/ (credits) to the director £	Amounts repaid £	Balance outstanding £
Mr A Stasiulevicius	(79,768)	33,032	(2,027)	(48,763)

11. Related party transactions

The company was under the control of Mr Audrius Stasiulevicius throughout the current and previous year. Mr Audrius Stasiulevicius is the managing director and majority shareholder and received dividends of £5,000 (2016: £nil) in the year.

The company entered into transactions with Sunrise Dreams Limited to the value of £20,957 (2016: £45,637), a company related by connected persons. At the year end a creditor of Enil (2016: £20,957) was due to Sunrise Dreams Limited, in respect of expenses incurred by Sunrise Dreams Limited on behalf of Audosta Limited.

The company entered into transactions with UAB Audosta, a company registered in Lithuania, to the value of £23,403 (2016: £nil). This is a company related by connected persons. At the year end a creditor of Enil (2016: £23,403) was due to UAB Audosta, in respect of expenses incurred by Audosta Limited.

12. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 October 2015.

No transitional adjustments were required in equity or profit or loss for the year.

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Audosta Limited

Management Information

Year ended 30 September 2017

The following pages do not form part of the financial statements.

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Audosta Limited
Detailed Income Statement
Year ended 30 September 2017

	2017 £	2016 £
Turnover	768,269	599,074
Cost of sales		
Opening stock	187,693	132,350
Purchases	263,257	217,774
Packaging	192,489	126,501
Carriage	6,494	14,524
	<u>619,933</u>	<u>491,149</u>
Closing stock	118,584	157,693
	<u>501,349</u>	<u>333,456</u>
Gross profit	266,920	265,618
Overheads		
Administrative expenses	283,239	233,905
Other operating income	57,357	45,000
Operating profit	41,038	76,713
Profit before taxation	41,038	76,713

Audosta Limited
Notes to the Detailed Income Statement
Year ended 30 September 2017

	2017 £	2016 £
Administrative expenses		
Directors salaries	12,000	14,588
Directors pensions	1,200	4,800
Wages and salaries	103,394	77,346
Staff pension contributions	377	—
Rent	20,671	18,606
Rates and water	10,187	8,734
Light and heat	4,076	1,957
Insurance	5,726	5,809
Repairs and maintenance	5,882	611
Cleaning costs	—	425
Motor expenses	71,719	57,798
Travel and subsistence	3,882	2,015
Telephone	7,032	7,017
Printing postage and stationery	5,457	3,545
Sundry expenses	589	552
Charitable donations	8,312	(3,139)
Computer costs	3,540	1,932
Advertising	2,018	1,285
Entertaining	—	148
Legal and professional fees	—	427
Accountancy fees	7,577	9,497
Depreciation of tangible assets	7,852	11,213
(Gain)/loss on disposal of tangible assets	(2,850)	500
Bank charges	4,548	7,686
Foreign currency gains/losses	—	553
	<u>283,239</u>	<u>233,905</u>
Other operating income		
Management charges receivable	57,357	45,000