

REGISTERED COMPANY NUMBER: 02241670 (England and Wales)
REGISTERED CHARITY NUMBER: 801043

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
CHELTENHAM HOUSING AID CENTRE**

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

CHELTENHAM HOUSING AID CENTRE

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FOR THE YEAR ENDED 31 MARCH 2023**

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CHELTENHAM HOUSING AID CENTRE
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES	T P Cadogan G W Ford (resigned 31.3.23) Mrs H M Langford Ms P A Chosson (resigned 31.3.23) Reverend R J Wright (resigned 31.3.23) A C Machin Ms S F Bennett Ms K J Patterson (appointed 1.9.23) Ms G C Wilcox (appointed 1.9.23)
COMPANY SECRETARY	Mrs H M Langford
REGISTERED OFFICE	Room B25 Municipal Offices Promenade Cheltenham Gloucestershire GL50 9SA
REGISTERED COMPANY NUMBER	02241670 (England and Wales)
REGISTERED CHARITY NUMBER	801043
INDEPENDENT EXAMINER	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

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 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objects of the charity, according to its Memorandum & Articles, as amended by special resolution dated 27 April 2015, are the relief of poverty for the benefit of predominantly the inhabitants of Gloucestershire generally and the Borough of Cheltenham in particular ("the Area of Benefit") by the provision of advice and assistance on matters relating to housing, benefits and financial and debt management amongst persons living or working in the Area of Benefit who have need of such assistance because of their homelessness, adverse living conditions, financial circumstance or any other cause.

Significant activities

Cheltenham Housing Aid Centre ("CHAC") has a wide range of policies to enable its service to be provided fairly and professionally, including, in particular, an equal opportunities policy in respect of access for clients and the recruitment of staff and volunteers.

CHAC is party to a wide range of local forums for the improvement of working practice, to promote the Centre's and clients' interests, to improve communications and to assist in the development of initiatives for improving the lives of people in Cheltenham.

Public benefit

In planning the charity's activities for the year the trustees kept in mind the Charity Commission's guidance on public benefit. The focus of the charity's activities during the year, which explains the delivery by the charity of public benefit, is set out above under 'Objectives and activities' and below under 'Achievement and performance'.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our long standing address at Prestbury Road had to be returned to our landlord during the year and this has seen the Charity move temporarily to the Municipal Offices to continue delivery.

Our aim is to move from this accommodation as soon as reasonably practicable, so that we can retain our independence.

We were fortunate to be chosen by the Mayor, Councillor Sandra Holiday, as one of her chosen charities in her Mayoral year. Trustees and colleagues attended and supported various events that were organised by the Mayor's charitable team and CHAC were presented with a total of £ xxx at her year end to support our delivery. (Include gift aid)

CHAC would like to thank the Mayor and all the supporters who attended and engaged with the various events in the town.

The Board also wishes to acknowledge the dedicated, professional work of its staff, who have continue to maintain the highest quality of service provision through very challenging times.

Our long standing Chair, Gerald Ford resigned during the year after 14 years of service. The new Chair, Sara Bennett, has been in post since 7 September 2020. Gerald worked initially as a volunteer and then as the Chair, and his support for CHAC has been long serving and dedicated. CHAC trustees and team would like to thank Gerald for all his hard work and hope he enjoys his well earned retirement.

2 further trustees left the Charity during the year Father Robert Wright who moved parish, and Pascale Chosson. Both were committed trustees and we wish them well in their new endeavours.

Recruitment of new trustees is under way.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW

Financial performance

Whilst the Board is unable to report a surplus this year, this was an expected outcome given that the board had previously designated part of its reserves to support the activities during the year.

The trustees acknowledge and thank all donors and funders during the year, the majority of whom are listed later in the attached financial statements. Again, as we have reported in earlier years, work continues on obtaining a broader funding base to enable continued operations.

Where appropriate, CHAC continues to engage external service providers to assist with strategic decision making.

Reserves policy

The charity has supported its ongoing activities from accumulated reserves during the year, £40,000 of our brought forward reserves having been designated for this purpose.

During the year under review, the charity vacated premises at Prestbury Road in Cheltenham. At the conclusion of the lease, a sum of £10,000 was settled to cover dilapidations. This was less than had been provided for in reserves. The balance of that provision has now been released to the general reserve.

Going concern

The trustees continue to consider it appropriate to prepare the financial statements on a going concern basis. The income of the charity arises from grants from a number of donors, and regular funding applications are made by the charity. At the time of signing this report, the reserves, together with expected donations, are sufficient to cover the running costs for at least a further twelve months.

FUTURE PLANS

The Board remains committed to ensuring current projects continue and continues to work to identify additional areas of unmet need where CHAC has the professional skills to help and to seek appropriate funding to address those needs. Securing sufficient funding has been more problematic this year than in previous. The team continue to work diligently to secure the necessary funds to continue our work.

The Charity will look at its Risk Management, Fundraising and Corporate Strategies in the forthcoming year. This is to ensure that we stay abreast of legislation and good practice, and continue to keep our clients at the heart of what we do.

The Charity is pleased to report the appointment of two new trustees in September 2023, and also thanks those trustees who resigned their appointment this year for their previous support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its revised Memorandum and Articles adopted by Special Resolution on 27 April 2015, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The power to appoint new trustees is vested in the current board of trustees.

Organisational structure

The charity is managed by a board of trustees, who are no less than four and no more than thirteen in number.

Related parties

The charity has key working relationships with Cheltenham Borough Council, Cheltenham Borough Homes, resident social landlords, social services and the probation service, Citizen's Advice Bureau, Caring for Communities and People, Change Grow Live, Home Group and P3.

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

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

Approved by order of the board of trustees on 11 December 2023 and signed on its behalf by:

Mrs H M Langford - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHELTENHAM HOUSING AID CENTRE**

Independent examiner's report to the trustees of Cheltenham Housing Aid Centre ('the Company')

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Roger Downes FCA

Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

15 December 2023

CHELTENHAM HOUSING AID CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,894	-	2,894	2,049
Charitable activities					
Charitable	4	45,517	-	45,517	84,010
Investment income	3	1,464	-	1,464	-
Other income	5	-	-	-	10,447
Total		<u>49,875</u>	<u>-</u>	<u>49,875</u>	<u>96,506</u>
EXPENDITURE ON					
Charitable activities					
Charitable	6	<u>112,888</u>	<u>-</u>	<u>112,888</u>	<u>91,138</u>
NET INCOME/(EXPENDITURE)		(63,013)	-	(63,013)	5,368
RECONCILIATION OF FUNDS					
Total funds brought forward		100,491	-	100,491	95,123
TOTAL FUNDS CARRIED FORWARD		<u>37,478</u>	<u>-</u>	<u>37,478</u>	<u>100,491</u>

The notes form part of these financial statements

CHELTENHAM HOUSING AID CENTRE (REGISTERED NUMBER: 02241670)

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	13	1,336	-	1,336	2,005
CURRENT ASSETS					
Debtors	14	268	-	268	651
Cash at bank and in hand		<u>78,162</u>	<u>-</u>	<u>78,162</u>	<u>139,340</u>
		<u>78,430</u>	<u>-</u>	<u>78,430</u>	<u>139,991</u>
CREDITORS					
Amounts falling due within one year	15	(42,288)	-	(42,288)	(41,505)
NET CURRENT ASSETS		<u>36,142</u>	<u>-</u>	<u>36,142</u>	<u>98,486</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>37,478</u>	<u>-</u>	<u>37,478</u>	<u>100,491</u>
NET ASSETS FUNDS	16	<u>37,478</u>	<u>-</u>	<u>37,478</u>	<u>100,491</u>
Unrestricted funds:					
General fund				37,478	35,491
Building Reserve				-	25,000
Continuation of Core Services				-	40,000
				<u>37,478</u>	<u>100,491</u>
TOTAL FUNDS				<u>37,478</u>	<u>100,491</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2023 and were signed on its behalf by:

T P Cadogan - Trustee

CHELTENHAM HOUSING AID CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The trustees continue to consider it appropriate to prepare the financial statements on a going concern basis. The income of the charity arises from grants from a number of donors, and regular funding applications are made by the charity. At the time of signing this report, the reserves, together with expected donations, are sufficient to cover the running costs for at least a further twelve months.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, trading and investment income are recognised on receipt.

Grant income is recognised on receipt unless there is a future obligation to deliver services against that income, in which case it is recognised when those services are delivered.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

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

Fixtures and fittings - 25% on cost

Taxation

As a recognised charity, the charitable company is exempt from Corporation Tax so far as it relates to its charitable objects. It is not, however, exempt from VAT, and irrecoverable VAT is included in the cost of those items to which it relates.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

CHELTENHAM HOUSING AID CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company makes contributions into personal pension schemes of employees, all of which are defined contribution schemes. Contributions payable are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	<u>2,894</u>	<u>2,049</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	<u>1,464</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Grants	<u>45,517</u>	<u>84,010</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Barnwood Trust	5,600	20,000
Peoples Postcode Lottery	-	19,760
Gloucestershire County Council	5,000	13,750
National Benevolent Charity	10,000	10,000
Gloucestershire Community Foundation	-	5,000
29 May 1961 Trust	-	5,000
Albert Hunt Trust	10,000	5,000
The Henry Smith Charity	4,917	3,000
Cheltenham Borough Council	-	2,000
The Langtree Trust	-	500
Garfield Weston Foundation	10,000	-
	<u>45,517</u>	<u>84,010</u>

5. OTHER INCOME

	31.3.23	31.3.22
	£	£
Government grants	<u>-</u>	<u>10,447</u>

Government grants in the comparative year represent claims under the Coronavirus Jobs Retention Scheme.

CHELTENHAM HOUSING AID CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Charitable	<u>108,978</u>	<u>3,910</u>	<u>112,888</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23 £	31.3.22 £
Staff costs	85,502	72,105
Rent	5,767	8,000
Rates and water	87	198
Insurance	1,624	754
Light and heat	-	228
Office costs	3,830	3,839
Repairs & maintenance	11,407	2,203
Subscriptions and licences	-	374
Bank charges	92	350
Depreciation	669	669
	<u>108,978</u>	<u>88,720</u>

8. SUPPORT COSTS

		Governance costs £
Charitable		<u>3,910</u>

Support costs, included in the above, are as follows:

Governance costs

	31.3.23 Charitable £	31.3.22 Total activities £
Accountancy fees	2,101	1,618
Bookkeeping and payroll costs	1,809	800
	<u>3,910</u>	<u>2,418</u>

9. NET INCOME/(EXPENDITURE)

There are no unusual items of expenditure to report under this heading.

CHELTENHAM HOUSING AID CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

11. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Employees	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,049	-	2,049
Charitable activities			
Charitable	84,010	-	84,010
Other income	<u>10,447</u>	-	<u>10,447</u>
Total	<u>96,506</u>	-	<u>96,506</u>
EXPENDITURE ON			
Charitable activities			
Charitable	<u>71,378</u>	<u>19,760</u>	<u>91,138</u>
NET INCOME/(EXPENDITURE)	25,128	(19,760)	5,368
RECONCILIATION OF FUNDS			
Total funds brought forward	75,363	19,760	95,123
TOTAL FUNDS CARRIED FORWARD	<u>100,491</u>	<u>-</u>	<u>100,491</u>

CHELTENHAM HOUSING AID CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. TANGIBLE FIXED ASSETS

		Fixtures and fittings £
COST		
At 1 April 2022		4,529
Disposals		<u>(1,855)</u>
At 31 March 2023		<u>2,674</u>
DEPRECIATION		
At 1 April 2022		2,524
Charge for year		669
Eliminated on disposal		<u>(1,855)</u>
At 31 March 2023		<u>1,338</u>
NET BOOK VALUE		
At 31 March 2023		<u>1,336</u>
At 31 March 2022		<u>2,005</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Prepayments	<u>268</u>	<u>651</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other creditors	36,734	31,175
Accrued expenses	3,471	3,330
Income in advance	<u>2,083</u>	<u>7,000</u>
	<u>42,288</u>	<u>41,505</u>

Other creditors includes a reserve for potential redundancies in the event of cessation of core services.

Income in advance represents grant income received during an earlier year, which relates specifically to periods after the year-end date.

16. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	35,491	(53,013)	55,000	37,478
Building Reserve	25,000	(10,000)	(15,000)	-
Continuation of Core Services	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>	<u>-</u>
	<u>100,491</u>	<u>(63,013)</u>	<u>-</u>	<u>37,478</u>
TOTAL FUNDS	<u>100,491</u>	<u>(63,013)</u>	<u>-</u>	<u>37,478</u>

CHELTENHAM HOUSING AID CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

16. 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	49,875	(102,888)	(53,013)
Building Reserve	-	(10,000)	(10,000)
	<u>49,875</u>	<u>(112,888)</u>	<u>(63,013)</u>
TOTAL FUNDS	<u>49,875</u>	<u>(112,888)</u>	<u>(63,013)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	20,363	25,128	(10,000)	35,491
Building Reserve	25,000	-	-	25,000
Continuation of Core Services	30,000	-	10,000	40,000
	<u>75,363</u>	<u>25,128</u>	<u>-</u>	<u>100,491</u>
Restricted funds				
Gloucestershire County Council - Covid Prevention Grant Fund	19,760	(19,760)	-	-
TOTAL FUNDS	<u>95,123</u>	<u>5,368</u>	<u>-</u>	<u>100,491</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,506	(71,378)	25,128
Restricted funds			
Gloucestershire County Council - Covid Prevention Grant Fund	-	(19,760)	(19,760)
TOTAL FUNDS	<u>96,506</u>	<u>(91,138)</u>	<u>5,368</u>

Details of Designated Funds

Building Reserve

To cover future major repairs to the office building and for work potentially needed to any new office premises. Fully utilised on vacation of Prestbury Road offices in 2022-23.

CHELTENHAM HOUSING AID CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

16. MOVEMENT IN FUNDS - continued

Details of Designated Funds - continued

Continuation of Core Services

To enable the charity to continue the provision of core services in the absence of external funding. Fully utilised in 2022-23.

Transfers between funds

Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:-

- i) the activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds; and
- ii) the restricted fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from unrestricted funds.

17. CONTINGENT LIABILITIES

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. In the opinion of the trustees no such liability exists at the year end.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

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.