

Company Registration Number: NI619646

Charity Number: 101112

## **War Years Remembered**

(A company limited by guarantee, not having a share capital)

### **Annual Report and Unaudited Financial Statements**

**for the financial year ended 31 August 2024**

## War Years Remembered

(A company limited by guarantee, not having a share capital)

### TRUSTEES' AND OTHER INFORMATION

**Trustees**

Mr Brian Dawson  
Mr Allan Hamilton  
Mr David McKim (Resigned 17 April 2025)

**Charity Number in Northern Ireland**

101112

**Company Registration Number**

NI619646

**Registered Office**

Unit 1  
22D Crawfordsburn Road  
Newtownards  
Co Down  
BT23 4EA

**Independent Examiner**

McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
Lisburn  
Co Antrim  
BT28 1TP

# War Years Remembered

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 August 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 August 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of War Years Remembered present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### Mission, Objectives and Strategy

#### Objectives

The objectives of War Years Remembered (also referred to as WYR) are:

the protection and preservation of heritage material relating to WWI and WWII,  
the presentation of such heritage material,  
the advancement of the education of the public in Irish military and social history, and  
the promotion and advancement of community relations through the teaching of the shared experiences in the island of Ireland (Northern Ireland and the Republic of Ireland).

#### Strategy

The activities of War Years Remembered include:

restoration and conservation of heritage artefacts  
giving educational guided tours of the museum to schools, organisations and groups  
attending a range of relevant events, for example for commemoration or for the public to see artefacts  
commemoration of various wartime anniversaries  
recording of veterans' stories for an Oral History Archive  
giving talks to groups at outside premises e.g. elderly and church groups

In 2023-2024 War Years Remembered remained closed to the general public as it relocated from its former premises in Ballyclare to new premises on the Crawfordsburn Road in Newtownards.

Work continues fitting out the new building to ensure its suitability for reopening to the public in 2025.

### Structure, Governance and Management

#### Governance

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.

## Review of Activities, Achievements and Performance

C h a r i t a b l e

a c t i v i t i e s

The charity achieved its deadline to relocate on the 16/02/2024. The massive operation saw the preparation and safe transportation of the tens of thousands of artefacts in the WYR collection including vehicles, uniforms, documents and more. On top of this was the movement and stacking of four portacabins and several lorryback containers. Various transportation vehicles and equipment were needed for the process and included box vans, lorries, low loaders, Hiab loaders, forklifts, skips and cherry pickers. This was funded through the National Lottery Awards for All.

The move was covered in various media including the County Down Spectator and the Newtownards Chronicle as well as s o c i a l m e d i a p l a t f o r m s .

A significant investment was needed to turn the building which was essentially an empty shell into a museum suitable to open to the public. A new fundraiser was started on the JustGiving platform, however the majority of funding came through a grant from Ards & North Down Council which also allowed for some rental payments. Major works on the premises included the addition of secure perimeter fencing, front doors with disabled access, toilets, fire exits and beginning stages of the internal foyer/reception.

Charitable activities were again restricted with all resources going towards relocation and work on the building. However, we were able to hold a Remembrance service at Movilla Cemetery, Newtownards.

There are no restrictions on who can benefit from our activities.

There continues to be no private gain to any member of War Years Remembered or to any of its Directors/Trustees.

In setting our objectives and planning our activities for the year, we have given careful consideration to the Charity Commission for Northern Ireland's guidance on Public Benefit, to ensure that our activities have fulfilled the charity's purposes and have provided a benefit to our beneficiaries.

### Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure i n g r e a t e r d e t a i l .

Charity income was increased this year because of funding from the National Lottery and ANDBC. Expenditure was much higher with the costs of relocation, building fit out and rental payments.

During the year 23-24 War Years Remembered made no political contributions and no charitable contributions.

No Director/Trustee has claimed any expenses during the year.

### Financial Results

At the end of the financial year the charity has assets of £50,095 (2023 - £41,007) and liabilities of £4,879 (2023 - £1,290). The net assets of the charity have increased by £5,499.

### Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Mr Brian Dawson

Mr Allan Hamilton

Mr David McKim (Resigned 17 April 2025)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

### Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. War Years Remembered subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 29 May 2025 and signed on its behalf by:

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**Mr Brian Dawson**  
Trustee

## War Years Remembered

(A company limited by guarantee, not having a share capital)

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2024

The trustees, who are also directors of War Years Remembered for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approved by the Board of Trustees on 29 May 2025 and signed on its behalf by:**

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**Mr Brian Dawson**  
Trustee

## War Years Remembered

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# INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF WAR YEARS REMEMBERED

I have examined the financial statements of the charity for the financial year ended 31 August 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

### Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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 given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
  - the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

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 financial statements to be reached.

Chartered Accountants  
Garvey Studios  
14 Longstone Street  
Lisburn  
Co Antrim  
BT28 1TP

**Date: 29 May 2025**

## War Years Remembered

(A company limited by guarantee, not having a share capital)

### STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 August 2024

		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Total Funds
	Notes	2024	2024	2024	2023	2023
		£	£	£	£	£
<b>Income</b>						
Donations and legacies	3.1	10,432	60,000	70,432	27,963	27,963
Other income	3.2	-	-	-	2,800	2,800
<b>Total income</b>		<b>10,432</b>	<b>60,000</b>	<b>70,432</b>	<b>30,763</b>	<b>30,763</b>
<b>Expenditure</b>						
Charitable activities	4.1	40,598	24,335	64,933	17,040	17,040
<b>Net income/(expenditure)</b>		<b>(30,166)</b>	<b>35,665</b>	<b>5,499</b>	<b>13,723</b>	<b>13,723</b>
Transfers between funds		16,565	(16,565)	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(13,601)</b>	<b>19,100</b>	<b>5,499</b>	<b>13,723</b>	<b>13,723</b>
<b>Reconciliation of funds:</b>						
Total funds beginning of the year	11	39,717	-	39,717	25,994	25,994
<b>Total funds at the end of the year</b>		<b>26,116</b>	<b>19,100</b>	<b>45,216</b>	<b>39,717</b>	<b>39,717</b>

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

All income and expenditure relate to continuing activities.

## War Years Remembered

(A company limited by guarantee, not having a share capital)

Company Number: NI619646

## BALANCE SHEET

as at 31 August 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	7	16,700	-
<b>Current Assets</b>			
Debtors	8	1,648	-
Cash at bank and in hand		31,747	41,007
		33,395	41,007
<b>Creditors: Amounts falling due within one year</b>	9	(4,879)	(1,290)
<b>Net Current Assets</b>		28,516	39,717
<b>Total Assets less Current Liabilities</b>		45,216	39,717
<b>Funds</b>			
Restricted trust funds		19,100	-
General fund (unrestricted)		26,116	39,717
<b>Total funds</b>	11	45,216	39,717

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the 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 charity.

Approved by the Board of Trustees and authorised for issue on 29 May 2025 and signed on its behalf by

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Mr Brian Dawson

**Trustee**

# War Years Remembered

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

### 1. GENERAL INFORMATION

War Years Remembered is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is Unit 1, 22D Crawfordsburn Road, Newtownards, Co Down, BT23 4EA which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102". As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

The financial statements of the charity for the financial year ended 31 August 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

#### Cash flow statement

The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

#### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its

discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

### **Income**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

### **Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

### **Expenditure**

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 20% Straight line

### **Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption.

## 3. INCOME

3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations and legacies	10,432	-	10,432	27,963
Grants	-	60,000	60,000	-
	<u>10,432</u>	<u>60,000</u>	<u>70,432</u>	<u>27,963</u>

## 3.2 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Fundraising activities	-	-	-	2,800
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,800</u>

## 4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Expenditure on charitable activities	61,865	-	3,068	64,933	17,040
	<u>61,865</u>	<u>-</u>	<u>3,068</u>	<u>64,933</u>	<u>17,040</u>

## 4.2 SUPPORT COSTS

	Charitable Activities	2024	2023
	£	£	£
Cleaning Costs	-	-	800
Motor Expenses	1,954	1,954	2,481
Bank Charges	39	39	40
Independent examination	1,075	1,075	1,230
	<u>3,068</u>	<u>3,068</u>	<u>4,551</u>

## 5. ANALYSIS OF SUPPORT COSTS

Basis of	2024	2023
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	Apportionment	£	£
Cleaning Costs	100%	-	800
Motor Expenses	100%	1,954	2,481
Bank Charges	100%	39	40
Independent examination	100%	1,075	1,230
		<u>3,068</u>	<u>4,551</u>
<b>6. NET INCOME</b>		<b>2024</b>	<b>2023</b>
		£	£
<b>Net Income is stated after charging/(crediting):</b>			
Independent Examiner's remuneration:			
- independent examination services		<u>1,075</u>	<u>1,230</u>
<b>7. TANGIBLE FIXED ASSETS</b>			
		<b>Fixtures, fittings and equipment</b>	<b>Total</b>
		£	£
<b>Cost</b>			
At 1 September 2023		21,487	21,487
Additions		16,700	16,700
		<u>38,187</u>	<u>38,187</u>
At 31 August 2024		38,187	38,187
<b>Depreciation</b>			
At 31 August 2024		21,487	21,487
<b>Net book value</b>			
At 31 August 2024		<u>16,700</u>	<u>16,700</u>
<b>8. DEBTORS</b>		<b>2024</b>	<b>2023</b>
		£	£
Taxation and social security costs		<u>1,648</u>	-
<b>9. CREDITORS</b>		<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year</b>		£	£
Accruals and deferred income		<u>4,879</u>	<u>1,290</u>
<b>10. RESERVES</b>			
		<b>2024</b>	<b>2023</b>
		£	£

At the beginning of the year	<b>39,717</b>	25,994
Surplus for the financial year	<b>5,499</b>	13,723
	<hr/>	<hr/>
At the end of the year	<b>45,216</b>	39,717
	<hr/> <hr/>	<hr/> <hr/>

## 11. FUNDS

### 11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 September 2022	25,994	-	25,994
Movement during the financial year	13,723	-	13,723
	<hr/>	<hr/>	<hr/>
At 31 August 2023	39,717	-	39,717
Movement during the financial year	(13,601)	19,100	5,499
	<hr/>	<hr/>	<hr/>
At 31 August 2024	<b>26,116</b>	<b>19,100</b>	<b>45,216</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 August 2024 £
<b>Restricted funds</b>					
Awards for All	-	10,000	10,135	135	-
Ards & North Down Borough Council	-	50,000	14,200	(16,700)	19,100
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	60,000	24,335	(16,565)	19,100
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Unrestricted funds</b>					
Unrestricted General	39,717	10,432	40,598	16,565	26,116
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	<b>39,717</b>	<b>70,432</b>	<b>64,933</b>	<b>-</b>	<b>45,216</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 11.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	-	19,100	-	19,100
	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted general funds	16,700	10,999	(4,879)	22,820
	<hr/>	<hr/>	<hr/>	<hr/>
	<b>16,700</b>	<b>30,099</b>	<b>(4,879)</b>	<b>41,920</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## 12. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

### 13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

### 14. TRUSTEE'S REMUNERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the year ended 31 August 2024 nor the year ended 31 August 2023.

Trustee's Expenses  
There were no trustee's expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 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.