

Diageo Spare Company No.6 Limited

Financial statements

30 June 2013

Registered company number 908005

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Profit and loss account

	<i>Note</i>	30 June 2013 £	30 June 2012 £
Bank charges		-	(209)
Foreign exchange loss		<u>-</u>	<u>(361)</u>
Operating loss		<u>-</u>	<u>(570)</u>
Loss on ordinary activities before taxation		-	(570)
Taxation on loss on ordinary activities	3	<u>-</u>	<u>145</u>
Loss for the financial year		<u>-</u>	<u>(425)</u>

There are no recognised gains and losses other than the result for the year and consequently a statement of total recognised gains and losses has not been presented as part of the financial statements

There is no difference between the results for the years shown in the profit and loss account and the results for the relevant years restated on an historical cost basis

All results arise from continuing operations

Balance sheet

	<i>Notes</i>	30 June 2013 £	30 June 2012 £
Current assets			
Debtor: due within one year - Justerini & Brooks, Limited	4	<u>973</u>	<u>973</u>
Creditor: due within one year - Diageo Scotland Limited	5	<u>(84,860)</u>	<u>(84,860)</u>
Net liabilities		<u>(83,887)</u>	<u>(83,887)</u>
Capital and reserves			
Called up share capital	6	20,000	20,000
Profit and loss account		<u>(103,887)</u>	<u>(103,887)</u>
Shareholders' deficit		<u>(83,887)</u>	<u>(83,887)</u>

The notes on pages from 3 to 4 form part of the financial statements

The company did not trade during the financial year or the preceding financial year. The directors do not expect the company to trade in the foreseeable future.

The directors

- (a) confirm that the company was entitled to exemption under subsection (1) of section 480 of the Companies Act 2006 from the requirement to have its accounts audited for the financial year ended 30 June 2013,
- (b) confirm that members have not required the company to obtain an audit of its accounts for that financial year in accordance with section 476 of that Act,
- (c) acknowledge their responsibilities for
 - (i) ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006 and,
 - (ii) preparing accounts which give a true and fair view of the state of the affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 396 of that Act, and which otherwise comply with the requirements of that Act relating to accounts, so far as applicable to the company

The financial statements on pages 1 to 4 were approved by the board of directors on 18 July 2013 and were signed on its behalf by


N Mákos
Director

Notes to the financial statements

1. Accounting policies

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

Basis of preparation

The financial statements of the company have been prepared under the historical cost convention and in accordance with applicable UK accounting standards. The bases used are consistent with those used in the previous year.

The company is a wholly owned subsidiary of Diageo plc and is included in the consolidated financial statements of Diageo plc which are publicly available. Consequently the company has taken advantage of the exemption from preparing a cash flow statement under the terms of Financial Reporting Standard No 1 (Revised 1996).

The company is exempt under the terms of Financial Reporting Standard No 8 from disclosing related party transactions (but not balances) with entities that are wholly owned by a member of the Diageo plc group ("group undertakings").

Going concern

The financial statements have been prepared on a going concern basis as a fellow group undertaking has agreed to provide financial support for the foreseeable future. The only liabilities at the balance sheet date are in respect of balances due to group undertakings.

2. Profit and loss account

None of the directors received any remuneration during the financial year in respect of their services as directors of the company (2012 - £nil).

3. Taxation

Factors affecting current tax (charge)/credit for the year

	30 June 2013	30 June 2012
	£	£
Loss on ordinary activities before taxation	-	(570)
Taxation on loss on ordinary activities at UK corporation tax rate of 23.75% (2012 - 25.5%)	-	145
Current ordinary tax credit for the year	-	145

Notes to the financial statements (continued)

4. Debtor: due within one year

Amount owed by fellow group undertaking is unsecured, interest free and repayable on demand

5. Creditor: due within one year

Amount owed to fellow group undertaking is unsecured, interest free and repayable on demand

6. Share capital

	30 June 2013	30 June 2012
	£	£
<i>Allotted, called up and fully paid</i>		
100 ordinary shares of £ 200 each	20,000	20,000
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7. Immediate and ultimate parent undertaking

The immediate parent undertaking of the company is Diageo Scotland Limited, a company incorporated and registered in Scotland

The ultimate parent undertaking of the company is Diageo plc, a company incorporated and registered in England. The consolidated financial statements of Diageo plc can be obtained from the registered office at Lakeside Drive, Park Royal, London NW10 7HQ