

H&A PRESTIGE BOTTLING LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the period ended 1 July 2023

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Annual report and financial statements 2023
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Company Information

Directors	J H T Kennedy (resigned 12 July 2022, re-appointed 6 March 2023) K Pillay (appointed 12 July 2022, resigned 25 July 2023) E P Williamson (appointed 12 July 2022) L A Tayburn I A Douglas J M Halewood S A Hainsworth (resigned 31 October 2022)
Registered Office	The Winery Ackhurst Road Ackhurst Business Park Chorley PR7 1NH
Registered number	01762466

Directors' Report

The directors have pleasure in presenting the financial statements of the company for the period ended 1 July 2023.

PRINCIPAL ACTIVITIES

Until March 2021, the Company traded as a contract bottler and packer for external clients and Halewood Group companies, but following the transfer of the trade and net assets, it is now dormant.

RESULTS AND DIVIDENDS

The company has been dormant throughout the period and has made neither a profit nor a loss. The directors recommend that no dividend be paid on the shares of the company (2022: £Nil). The year-end has been extended by two days as permitted by legislation.

DIRECTORS

The present directors of the company who served throughout the period and thereafter, unless otherwise stated, are set out on page 3.

DIRECTORS RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial period. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the directors 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 company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are 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. They are 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. The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

APPROVAL

The Directors' Report was approved by the Board on 19 March 2024 and signed on its behalf by:



J H T Kennedy
Director

Profit and Loss Account

For the period ended 1 July 2023

	Note	Period ended 1 July 2023 £'000	Period ended 29 June 2022 £'000
Turnover		-	-
Cost of sales		-	-
Gross loss		-	-
Administrative expenses		-	-
Selling expense		-	-
Other income		-	-
Operating loss		-	-
Interest payable and similar charges		-	-
Interest receivable and similar Income		-	-
Loss before taxation		-	-
Tax credit on profit		-	-
Loss after taxation		-	-

There were no recognised gains or losses and as such, no separate statement of comprehensive income has been presented.

In 2021, all operations were discontinued.

Balance Sheet

As at 1 July 2023

	Note	1 July 2023 £'000	29 June 2022 £'000
Current assets			
Debtors	3	8,605	8,605
		<u>8,605</u>	<u>8,605</u>
Creditors: amounts falling due within one year	4	(77)	(77)
		<u>(77)</u>	<u>(77)</u>
Net current assets		<u>8,528</u>	<u>8,528</u>
Total assets less current liabilities		<u>8,528</u>	<u>8,528</u>
Net assets		<u><u>8,528</u></u>	<u><u>8,528</u></u>
Capital and reserves			
Called-up share capital	5	-	-
Profit and loss account		<u>8,528</u>	<u>8,528</u>
Shareholder's funds		<u><u>8,528</u></u>	<u><u>8,528</u></u>

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

For the period ending 1 July 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the period in question in accordance with the section 476 of Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The financial statements of H&A Prestige Bottling Limited, registered number 01762466, were approved by the Board, authorised for issue on 19 March 2024 and signed on its behalf by:



J H T Kennedy
Director

Notes to the financial statements

For the period ended 1 July 2023

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. They have all been applied consistently throughout the period and the preceding period. The year-end has been extended by two days as permitted by legislation.

General information and basis of preparation

H&A Prestige Bottling Limited is a private limited company limited by shares and is incorporated in England. The address of the registered office is given on page 3. The nature of the Company's operations and its principal activities are set out in the directors' report on page 4. The financial statements have been prepared under the historical cost convention, and in accordance with applicable law and United Kingdom accounting standards. The functional currency of H&A Prestige Bottling Limited is considered to be pounds sterling because that is the currency of the primary economic environment in which the company operates.

Exemptions for qualifying entities under FRS 102

FRS 102 allows a qualifying entity certain disclosure exemptions. The Company has taken advantage of the available exemptions to not disclose:

- A statement of cash flows;
- Certain financial instrument disclosures on the basis that equivalent disclosures are included in the consolidated financial statements of the group in which the company is consolidated; and
- Key management personnel compensation in total.

Information regarding directors and employees

The company had no employees during the current and preceding period. No emoluments were payable to the directors of the company during the current and preceding period.

2. STATEMENT OF COMPLIANCE

The financial statements of H&A Prestige Bottling Limited have been prepared in accordance with United Kingdom Accounting Standards, including Financial Reporting Standard FRS 102, "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" ("FRS 102"), and the Companies Act 2006.

3. DEBTORS

	1 July 2023 £'000	29 June 2022 £'000
Amounts owed by group companies	8,605	8,605
	<u>8,605</u>	<u>8,605</u>

The intercompany and related party loans have no fixed term of repayment. No interest is received from the loans.

Notes to the financial statements (continued)

For the period ended 1 July 2023

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1 July 2023 £'000	29 June 2022 £'000
Corporation tax	77	77
	<u>77</u>	<u>77</u>

5. CALLED-UP SHARE CAPITAL

	1 July 2023 £	29 June 2022 £
Allotted, called up and fully paid		
100 ordinary shares of £1 each	100	100
	<u>100</u>	<u>100</u>

6. RELATED PARTY TRANSACTIONS

The company discloses transactions with related parties which are not wholly owned within the same group. It does not disclose transactions with members of the same group that are wholly owned as permitted by FRS 102 Section 33.

7. ULTIMATE PARENT AND CONTROLLING PARTY

The ultimate parent company and parent undertaking of the largest and smallest group which includes the company is Halewood Artisanal Spirits PLC, a company registered in England. Group financial statements for Halewood Artisanal Spirits PLC are available to the public on payment of the appropriate fee, from Companies Registration Office, Crown Way, Maindy, Cardiff, CF4 3UZ.

In the opinion of the directors, the Estate of Mr J E Halewood, and members of his close family control the company as a result of holding a majority share of the issued share capital and attached voting rights.

8. POST BALANCE SHEET EVENTS

No post balance sheet events.