

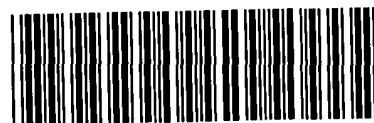
Mitchell (Game) Limited

Annual report and financial statements

For the 52 weeks ended 31 July 2021

Company registration no. SC079739

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Mitchell (Game) Limited

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Mitchell (Game) Limited

Officers and professional advisors

Directors

R S Boparan
B K Boparan
R K O Kers
C A Tomkinson

Registered office

George Street
Coupar Angus
Blairgowrie
Perthshire
PH13 9LU

Mitchell (Game) Limited

Directors' report

The directors present their annual report and financial statements for the 52 weeks ended 31 July 2021.

This directors' report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption and no strategic report has been presented in line with these provisions.

Business overview and principal activities

Mitchell (Game) Limited (the Company) is a wholly owned indirect subsidiary of the group headed by Boparan Holdings Limited (the Group).

The Company did not trade during the period. It is anticipated that the Company will remain dormant for the foreseeable future.

Directors

The directors of the Company who served during the 52 weeks ended 31 July 2021 and up to the date of signing the financial statements are those listed on page 1.

Auditor

For the period ended 31 July 2021 the Company is entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies. The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476.

Approved by the board and signed on its behalf by:



C A Tomkinson
Director

7 July 2022

Mitchell (Game) Limited

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 year. 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 judgments 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.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Mitchell (Game) Limited

Balance sheet

At 31 July 2021

	Note	31 July 2021 £	1 August 2020 £
Current assets			
Debtors: amounts falling due within one year	4	30,001	30,001
Net assets		<u>30,001</u>	<u>30,001</u>
Capital and reserves			
Called up share capital	5	30,001	30,001
Shareholders' funds		<u>30,001</u>	<u>30,001</u>

For the period ended 31 July 2021 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

The Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

The financial statements of Mitchell (Game) Limited were approved by the board of directors and authorised for issue on 7 July 2022. They were signed on its behalf by:



C A Tomkinson
Director
Company number SC079739

Mitchell (Game) Limited

Notes to the financial statements For the 52 weeks ended 31 July 2021

1. Accounting policies

Basis of accounting

Mitchell (Game) Limited is a company incorporated in the United Kingdom under the Companies Act 2006. The Company is a private company limited by shares and is registered in Scotland. The address of the Company's registered office is shown on page 1 and the nature of the Company's operations and its principal activities are set out in the directors' report.

The financial statements have been prepared under the historical cost convention, in accordance with the provisions applicable to companies subject to the small companies' regime, and in accordance with section 1A "*Small Entities*" of Financial Reporting Standard 102 (FRS102) issued by the Financial Reporting Council.

The functional currency of the Company is considered to be pounds sterling, because that is the currency of the primary economic environment in which the Company operates. These financial statements are also presented in pounds sterling.

Going concern

The Company has no external debt and is a net asset position. The directors have considered the future activities of the Company and have concluded that the Company is a going concern. The financial statements have therefore been prepared on a going concern basis.

Financial instruments

All amounts due from, or owed to Group undertakings are repayable on demand and held at amortised cost.

Fixed asset investments

Fixed asset investments are shown at cost less provision for impairment. Investments are reviewed for impairment if events or changes in circumstances indicate that the carrying amount may not be recoverable. When a review for impairment is conducted, the recoverable amount is assessed by reference to the net present value of expected future cash flows of the relevant cash generating unit. The discount rate applied is based upon the Company's weighted average cost of capital, with appropriate adjustment for the risks associated with the relevant unit.

Equity instruments

Equity instruments issued by the Company are recorded at the fair value of cash or other resources received, net of direct issue costs.

Mitchell (Game) Limited

Notes to the financial statements (continued) For the 52 weeks ended 31 July 2021

1. Accounting policies (continued)

Group financial statements

The Company has taken advantage of the exemption from preparing consolidated accounts afforded by section 400 of the Companies Act 2006, because it is a wholly owned indirect subsidiary of Boparan Holdings Limited which is the smallest group of undertakings which prepare publicly available consolidated accounts that incorporate the results of the Company. Therefore these financial statements present information about the Company as an individual undertaking and not about its group.

Critical accounting judgements and key sources of estimation uncertainty

The directors have assessed that there are no critical accounting judgements or sources of estimation uncertainty in these financial statements.

2. Profit and loss account

The Company has not traded during the period and there are no recognised gains or losses in either the current or prior period, consequently the financial statements comprise of a balance sheet only.

3. Fixed asset investments

	31 July 2021 £	1 August 2020 £
Cost of investments in Group undertakings	34,574	34,574
Provision	(34,574)	(34,574)
Net book value at 31 July 2021 and 1 August 2020	-	-

The Company holds 100% of the ordinary share capital in Prime Game Limited, a dormant company incorporated in Scotland. At both the start and end of the period the cost of this investment was £34,574.

Full provision has been made against the carrying value of the investment in these financial statements.

4. Debtors: Amounts falling due within one year

	31 July 2021 £	1 August 2020 £
Amounts due from Group undertakings	30,001	30,001

All amounts due from Group undertakings are repayable on demand and held at amortised cost.

Mitchell (Game) Limited

Notes to the financial statements (continued) For the 52 weeks ended 31 July 2021

5. Called up share capital

	31 July 2021 £	1 August 2020 £
Allotted, called up and fully paid:		
30,001 ordinary shares of £1 each	30,001	30,001

The Company has one class of ordinary shares which carry no right to fixed income.

6. Related party transactions

The Company has taken advantage of the exemption under FRS102 Section 33; Related Party Disclosures paragraph 33.7, as a wholly owned indirect subsidiary of Boparan Holdings Limited, not to disclose related party transactions with other wholly owned members of the Group.

7. Ultimate parent undertaking

The Company is a wholly owned subsidiary of Scot-Lad Limited a company registered in Scotland. The parent company of the smallest group of undertakings for which group financial statements are drawn up and of which the Company is a member is Boparan Holdings Limited, registered in England and Wales. The parent company of the largest group of undertakings for which group financial statements are drawn up and of which the Company is a member is Boparan Holdco Limited, registered in England and Wales.

Copies of the consolidated financial statements can be obtained from the Boparan Holdings Limited's registered office (Trinity Park House, Trinity Business Park, Fox Way, Wakefield, West Yorkshire WF2 8EE). As at 31 July 2021 Boparan Holdco Limited was also the Company's ultimate parent undertaking.

R S Boparan and B K Boparan are the ultimate controlling parties.