

**Gregg & Company (Knottingley) Limited**  
**Annual Report and Financial Statements**  
**For The Period Ended 31 December 2023**



# **GREGG & COMPANY (KNOTTINGLEY) LIMITED**

## **COMPANY INFORMATION**

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<b>Directors</b>	Mr A Guilloteau Mr N Jarry
<b>Company number</b>	00213651
<b>Registered office</b>	69 South Accommodation Road Leeds LS10 1NQ
<b>Bankers</b>	Bank of Scotland 300 Lawnmarket Edinburgh EH1 2PH

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# **GREGG & COMPANY (KNOTTINGLEY) LIMITED**

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# **GREGG & COMPANY (KNOTTINGLEY) LIMITED**

## **DIRECTORS' REPORT**

### **FOR THE PERIOD ENDED 31 DECEMBER 2023**

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The directors present their report and financial statements of the company for the 14-month period ended 31 December 2023.

#### **Directors**

The directors who held office during the period and up to the date of signature of the financial statements were as follows:

Mr A S Henderson	(Resigned 29 February 2024)
Mr A Guilloteau	(Appointed 1 March 2024)
Mr N Jarry	(Appointed 15 June 2023)
Mr N A Maskrey	(Resigned 15 June 2023)
Mr R Summers	(Resigned 31 December 2022)

On behalf of the board



**A Guilloteau**  
**Director**  
26 March 2024

# GREGG & COMPANY (KNOTTINGLEY) LIMITED

## STATEMENT OF COMPREHENSIVE INCOME

FOR THE PERIOD ENDED 31 DECEMBER 2023

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	Period ended 31 December 2023 £'000	Period ended 7 November 2022 £'000
Revenue	-	-
Cost of sales	-	-
<b>Gross profit</b>	-	-
Administrative expenses	-	-
<b>Operating profit and profit before taxation</b>	-	-
Tax on profit	-	-
<b>Profit and total comprehensive income for the period</b>	-	-

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# GREGG & COMPANY (KNOTTINGLEY) LIMITED

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Note	31 December 2023 £'000	7 November 2022 £'000
<b>Current assets</b>			
Trade and other receivables	4	<u>822</u>	<u>822</u>
<b>Total assets less current liabilities</b>		<u>822</u>	<u>822</u>
<b>Net assets</b>		<u>822</u>	<u>822</u>
<b>Equity</b>			
Called up share capital	5	782	782
Capital redemption reserve		<u>40</u>	<u>40</u>
<b>Total equity</b>		<u>822</u>	<u>822</u>

For the financial period ended 31 December 2023 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 of its financial statements for the period in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements on pages 2 to 6 were approved by the board of directors and authorised for issue on 26 March 2024 and are signed on its behalf by:



**A Guilloteau**  
Director

Company Registration No. 00213651

# GREGG & COMPANY (KNOTTINGLEY) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

##### Company information

Gregg & Company (Knottingley) Limited is a private company limited by shares incorporated in England and Wales. The registered office is 69 South Accommodation Road, Leeds, LS10 1NQ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with Financial Reporting Standard 101 Reduced Disclosure Framework (FRS 101) and in accordance with applicable accounting standards.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1,000.

The financial statements have been prepared for a 14-month period to 31 December 2023. The comparative values are prepared for an 11-month period, therefore, may not be entirely comparable.

The financial statements have been prepared on the historical cost basis. The principal accounting policies adopted are set out below.

As permitted by FRS 101, the company has taken advantage of the following disclosure exemptions from the requirements of IFRS:

- (a) the requirements of IFRS 7 'Financial Instruments: Disclosure';
- (b) the requirements within IAS 1 relating to the presentation of certain comparative information;
- (c) the requirements of IAS 7 'Statement of Cash Flows' to present a statement of cash flows;
- (d) paragraphs 30 and 31 of IAS 8 'Accounting policies, changes in accounting estimates and errors' (requirement for the disclosure of information when an entity has not applied a new IFRS that has been issued but is not yet effective); and
- (e) the requirements of IAS 24 'Related Party Disclosures' to disclose related party transactions and balances between two or more members of a group.

#### 1.2 Going concern

The directors have at the time of approving the financial statements, a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### 1.4 Financial Assets

Financial assets are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument. Financial assets are classified into specified categories, depending on the nature and purpose of the financial assets.

##### Financial assets held at amortised cost

Financial instruments are classified as financial assets measured at amortised cost where the objective is to hold these assets in order to collect contractual cash flows, and the contractual cash flows are solely payments of principal and interest. They arise principally from the provision of goods and services to customers (e.g. trade receivables). They are initially recognised at fair value plus transaction costs directly attributable to their acquisition or issue and are subsequently carried at amortised cost using the effective interest rate method, less provision for impairment where necessary.

**GREGG & COMPANY (KNOTTINGLEY) LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

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**1 Accounting policies (continued)**

**1.4 Financial assets (continued)**

**Impairment of financial assets**

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

**2 Critical accounting estimates and judgements**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

In preparing these financial statements, the directors have not made any key estimates or judgements.

**3 Employees**

All directors of the company are employed and remunerated by other Group companies. The directors receive no remuneration in respect of services to the company (2022: nil).

The company has no employees (2022: nil).

**4 Trade and other receivables**

	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
Amount owed by parent undertaking	<u>822</u>	<u>822</u>

Amounts owed by parent undertakings are repayable on demand and incur no interest. The company holds no security in respect of the amounts owed.



**GREGG & COMPANY (KNOTTINGLEY) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE PERIOD ENDED 31 DECEMBER 2023**

5	Share capital	2023	2022
		£'000	£'000
	Ordinary share capital		
	<i>Authorised</i>		
	Ordinary shares of £1 each	<u>782</u>	<u>782</u>
	<i>Issued and fully paid</i>		
	782,000 Ordinary shares of £1 each	<u>782</u>	<u>782</u>

**6 Controlling party**

On 8 November 2022, the group was restructured as part of an acquisition. This entity and related group companies were acquired by Verallia Holding UK Limited, a newly incorporated company registered in England and Wales.

As at the financial period end, the immediate holding company is Verallia UK Limited, a company incorporated and registered in England and Wales. The ultimate parent company is Verallia SA, a company incorporated and registered in France.