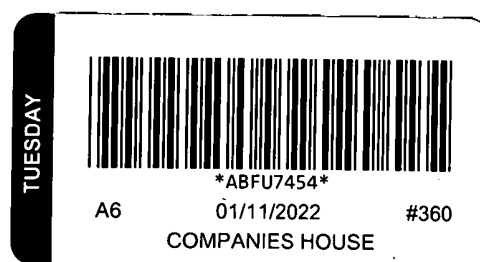


J.D. Williams Merchandise Company Limited

Financial Statements for the year ended 26 February 2022

Registered number: 00362263



Directors' Report

For the year ended 26 February 2022

The directors present their annual report on the affairs of the company, together with the unaudited financial statements for the year ended 26 February 2022. This directors' report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Principal activities and business review

The company has been dormant as defined in section 1169 of the Companies Act 2006 throughout the year and preceding financial period. It is anticipated that the company will remain dormant for the foreseeable future. Key performance indicators are not considered necessary for an understanding of the development, performance or position of the business of the company. There are no risks or uncertainties facing the company including those within the context of the use of financial instruments.

The directors have prepared these financial statements on the going concern basis as explained in note 1.

The company qualifies as a small company under sections 381-384 of the Companies Act.

Directors and their interests

The directors who served during the period and thereafter are as shown below:

S. Nichol

Directors' Responsibilities Statement

The director is responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

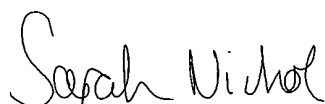
Company law requires the director to prepare financial statements for each financial period. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director 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 director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is 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.

By order of the Board,



Sarah Nichol
Director

Date: 25 October 2022

Balance Sheet
As at 26 February 2022

	Notes	2022 £	2021 £
Current assets			
Amounts owed by group undertakings		755,452	755,452
Current liabilities			
Amounts owed to group undertakings		(592,505)	(592,505)
Net assets		<u>162,947</u>	<u>162,947</u>
Capital and reserves			
Called-up share capital	4	10	10
Profit and loss account		<u>162,937</u>	<u>162,937</u>
Total shareholders' funds		<u>162,947</u>	<u>162,947</u>

JD Williams Merchandise Company Limited (registered number 00362263) did not trade during the current or preceding period and has made neither profit nor loss, nor any other recognised gain or loss.

For the year ended 26 February 2022 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.

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

The company qualifies as a small company under sections 381-384 of the Companies Act.

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

The accounts of JD Williams Merchandise Company Limited (registered number 00362263) were approved by the director and authorised for issue on 25 October 2022.

They were signed on its behalf by:



S. Nichol
Director

The accompanying notes are an integral part of this balance sheet.

Notes to accounts

Year ended 26 February 2022

1 Basis of accounting

These financial statements were prepared in accordance with Financial Reporting Standard 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"). As the company has met the Companies Act 2006 definition of a dormant company as at and since the date of transition the accounting policies applied at the date of transition under previous GAAP have been retained as permitted by paragraph 10(m) of chapter 35 of FRS 102. As a result, there will be no change to amounts reported at 26 February 2022 until there is any change to those balances or the company undertakes any new transactions.

The director has considered the company's working capital requirements for the next 12 months from the date of approval of these financial statements and considers that there are no material uncertainties. On this basis the director considers the going concern basis of preparation to be appropriate.

2 Profit and loss account

No profit and loss account is presented with these financial statements because the company has not received income, incurred expenditure or recognised any gains or losses during either the year under review or the preceding financial year. There have been no movements in shareholders' funds during the year under review or the preceding financial year. The cost of the annual return fee was borne by the Company's parent company without any right of reimbursement.

3 Information regarding directors and employees

The company had no employees during the current and preceding year.

No emoluments were payable to the directors of the company during the current and preceding financial year.

4 Called-up share capital

	2022 £	2021 £
Authorised 100 Ordinary shares of £1 each	100	100
Allotted, called up and fully-paid 10 Ordinary shares of £1 each	10	10

5 Ultimate parent company

The director regards N Brown Group plc, a company incorporated in England and Wales. N Brown Group plc is the parent company of the largest and smallest group of which the company is a member and for which group accounts are drawn up.

Copies of the accounts are available from Griffin House, 40 Lever Street, Manchester, M60 6ES.