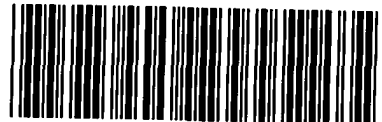


Company Registration Number: 3234906

JOLIE BRISE LIMITED
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2023

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JOLIE BRISE LIMITED

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

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JOLIE BRISE LIMITED

OFFICERS AND PROFESSIONAL ADVISORS

DIRECTORS

L F Walsh Waring (Resigned 08.12.22)
M J Lascelles
W F Ethelston (Resigned 31.12.22)
V P Nield (Appointed 08.12.22)
J D Davey (Appointed 20.02.23)

SECRETARY

W F Ethelston (until 31.12.22)
J D Davey (from 06.04.23)

REGISTERED OFFICE

Dauntsey's School
West Lavington
Devizes
Wiltshire
SN10 4HE

AUDITORS

Haysmacintyre LLP
10 Queen Street Place
London
EC4R 1AG

JOLIE BRISE LIMITED

DIRECTORS' REPORT

YEAR ENDED 31 AUGUST 2023

The Directors have pleasure in presenting their report and the financial statements of the company for the year ended 31 August 2023.

PRINCIPAL ACTIVITY

The principal activity of the company during the year continued to be the chartering of the Jolie Brise on behalf of Dauntsey's School. There are no plans to change this activity for the foreseeable future.

DIRECTORS

The directors who served the company during the year were as follows:

L F Walsh Waring	Resigned 08.12.22
M J Lascelles	
W F Ethelston	Resigned 31.12.22
V P Nield	Appointed 08.12.22
J D Davey	Appointed 20.02.23

The company is a wholly owned subsidiary and the interests of group directors are disclosed in the financial statements of the parent company.

DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the Directors' 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). 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 result of the company for that year.

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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable 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.

So far as each of the Directors is aware at the time the report is approved:

- there is no relevant audit information of which the company's auditors are unaware; and
- the Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

JOLIE BRISE LIMITED

DIRECTORS' REPORT

YEAR ENDED 31 AUGUST 2023

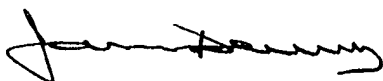
AUDITORS

The Company's external auditors appointed for the year ended 31 August 2023 are Haysmacintyre LLP.

SMALL COMPANIES PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Section 415A of the Companies Act 2006.

This report was approved by the Board on07 Dec.....2023 and signed on its behalf by



J D Davey
Company Secretary

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF JOLIE BRISE LIMITED

Opinion

We have audited the financial statements of Jolie Brise Limited for the year ended 31 August 2023 which comprise the Profit and Loss Account, the Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 August 2023 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF JOLIE BRISE LIMITED (continued)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud.

Based on our understanding of the company and industry, we identified that the principal risks of non-compliance with laws and regulations related to regulatory. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, income tax and sales tax regulations.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and reviewing manual journals, in particular journal entries which shared key risk characteristics; and

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF

JOLIE BRISE LIMITED (continued)

- Challenging assumptions and judgements made by management in their critical accounting estimates

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kathryn Burton (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP, Statutory Auditors

20/12/2023

10 Queen Street Place
London
EC4R 1AG

JOLIE BRISE LIMITED**PROFIT AND LOSS ACCOUNT****YEAR ENDED 31 AUGUST 2023**

	Note	2023 £	2022 £
TURNOVER		17,971	8,927
Administrative expenses		(4,998)	(2,780)
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION	2	12,973	6,147
Tax		-	-
PROFIT ON ORDINARY ACTIVITIES AFTER TAXATION		<u>12,973</u>	<u>6,147</u>

There was no other comprehensive income for the year (2022: £nil).

The notes on pages 10 to 11 form part of these financial statements.

BALANCE SHEET

AT 31 AUGUST 2023

	Note	2023	2022
		£	£
CURRENT ASSETS			
Debtors	3	-	1,620
Cash at bank and in hand		23,007	13,192
		<u>23,007</u>	<u>14,812</u>
CREDITORS: amounts falling due within one year	4	(22,862)	(14,667)
NET CURRENT ASSETS		<u>145</u>	<u>145</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>145</u>	<u>145</u>
CAPITAL AND RESERVES			
Called-up equity share capital		2	2
Profit and loss account		143	143
SHAREHOLDERS' FUNDS		<u>145</u>	<u>145</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with Financial Reporting Standard 102 Section 1A.

The financial statements were approved and authorised for issue by the Board of Directors on 07 Dec 2023 and were signed below on its behalf by:



J D Davey
Director

The notes on pages 10 to 11 form part of these financial statements.

JOLIE BRISE LIMITED**STATEMENT OF CHANGES IN EQUITY****YEAR ENDED 31 AUGUST 2023**

	Called up share capital £	Profit and Loss account £	Total £
At 01 September 2021	2	143	145
Profit for the financial year	-	6,147	6,147
Profits distributed to Dauntsey's School under gift aid	-	(6,147)	(6,147)
At 31 August 2022	2	143	145
At 01 September 2022	2	143	145
Profit for the financial year	-	12,973	12,973
Profits distributed to Dauntsey's School under gift aid	-	(12,973)	(12,973)
At 31 August 2023	2	143	145

The notes on pages 10 to 11 form part of these financial statements

JOLIE BRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

General information

Jolie Brise Ltd is a private limited company with share capital incorporated in England and Wales. The registered office is Dauntsey's School, High Street, West Lavington, Devizes, Wiltshire SN10 4HE.

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 Section 1A, applicable in the UK and the Republic of Ireland and the Companies Act 2006.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year in respect of chartering the Jolie Brise to external individuals and organisations.

Financial instruments

Financial instruments are recognised at transaction value. Financial assets comprise cash at bank and in hand and other debtors. Cash at bank and in hand is defined as all cash held in the bank account and used as working capital. Financial liabilities comprise all creditors and are held at amortised cost.

Distribution of profits

The profits of the company are wholly distributed to Dauntsey's School, the ultimate controlling party, under gift aid.

2. OPERATING PROFIT

	2023	2022
	£	£
The operating profit is stated after charging:		
Auditor's Remuneration	3,210	2,460
	<u>=====</u>	<u>=====</u>

3. DEBTORS

	2023	2022
	£	£
Other debtors	-	1,620
	<u>=====</u>	<u>=====</u>

4. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	9,889	8,520
Amounts owed to group undertakings	12,973	6,147
	<u>=====</u>	<u>=====</u>

JOLIE BRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31 AUGUST 2023

5. RELATED PARTY TRANSACTIONS

The company has taken advantage of the exemption contained in the Financial Reporting Standard 102, not to disclose transactions between group companies as it is a wholly owned subsidiary.

6. ULTIMATE PARENT UNDERTAKING

The Company is a wholly owned subsidiary of Dauntsey's School a registered charity in the United Kingdom number 1115638. The smallest and largest group in which the results of the company are consolidated is that headed by Dauntsey's School, which is the ultimate controlling party. The statutory accounts of Dauntsey's School are available from the registered office.

7. NUMBER OF EMPLOYEES

The average number of persons employed by the Company in the year is 0 (2022: 0).

JOLIE BRISE LIMITED
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2023

**The following pages do not form part of the statutory financial statements
which are the subject of the independent auditors' report on pages 4-5.**