

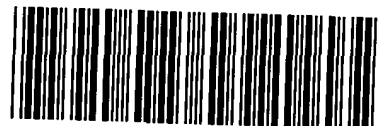
Gaymer Cider Company Limited

Registration no: 6956722

Directors' report and financial statements

For the year ended 29 February 2016

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Gaymer Cider Company Limited

Directors' report & financial statements

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Directors and other information

Directors	S Glancey K Nelson R Heffernan (appointed 20 November 2015) E Hodgins (resigned 22 December 2015)
Secretary	C&C Management Services Limited
Solicitors	McCann FitzGerald Riverside One Sir John Rogerson's Quay Dublin 2
Auditor	KPMG Chartered Accountants 1 Stokes Place St Stephen's Green Dublin 2
Registered office	Ashford House Grenadier Road Exeter Devon EX1 3LH
Registered number	6956722

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Directors' report

for the year ended 29 February 2016

The directors' present their report and audited financial statements of Gaymer Cider Company Limited "the Company" for the year ended 29 February 2016.

Principal activities, business review

The Company is dormant and did not trade during the year. The directors do not anticipate this position to change for the foreseeable future.

During the year the company transitioned from UK Generally Accepted Accounting Principle to FRS 101 and has taken advantage of the disclosure exemptions under this standard. The Company's parent undertaking, C&C Group plc, was notified of the adoption of FRS 101 and did not object. There were no material recognition or measurement differences arising on the adoption of FRS 101.

Principal risks and uncertainties

Given the Company is a dormant entity and did not trade during the period, it does not have any significant risks or uncertainties.

Directors, secretary and their interests

The directors and secretary who served at any time during the year are set out on page 1.

Future developments in the business

The directors expect the general level of activity to continue for the foreseeable future.

Political contributions

The Company made no political donations nor incurred any political expenditure during the year.

Small company exemption

The company has availed of the exemption under the Companies Act 2006 ("Strategic Report and Directors' Report") Regulations 2013 from implementing the Strategic Report requirements as the company qualifies as a small company for company law purposes.

Post balance sheet events

No important events affecting the Company have occurred since the year end.

Disclosure of information to auditors

The directors who held office at the date of approval of this directors' report confirm that, so far as they are each aware, there is no relevant audit information of which the Company's auditor is unaware; and each director has taken all the steps that he ought to have taken as a director to make himself aware of any relevant audit information and to establish that the Company auditor is aware of that information.

Auditor

Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be re-appointed and KPMG Chartered Accountants will therefore continue in office.

Gaymer Cider Company Limited

Directors' report
for the year ended 29 February 2016

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Statement of directors' responsibilities in respect of the Directors' Report and the financial statements

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 Company financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice) including, FRS 101 '*Reduced Disclosures Framework*'.

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 assets, liabilities and financial position of the Company and of its profit or loss for that year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the Company and enable them to ensure that the financial statements comply with the Companies Acts 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

On behalf of the board



K. Nelson
Director

Independent auditor's report to the members of Gaymer Cider Company Limited

We have audited the financial statements of Gaymer Cider Company Limited for the year ended 29 February 2016 which comprise of the statement of profit or loss and other comprehensive income, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice), including FRS 101 'Reduced Disclosure Framework'. Our audit was conducted in accordance with International Standards on Auditing (ISAs) (UK & Ireland).

Opinions and conclusions arising from our audit

1 Our opinion on the financial statements is unmodified

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 29 February 2016 and of its result for the year then ended;
- have been properly prepared in accordance with UK Generally Accepted Accounting Practice and
- have been prepared in accordance with the requirements of the Companies Act 2006.

2 Our conclusions on other matters on which we are required to report by the Companies Act 2006 are set out below

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

3 We have nothing to report in respect of matters on which we are required to report by exception

Under ISAs (UK and Ireland) we are required to report to you if, based on the knowledge we acquired during our audit, we have identified other information in the annual report that contains a material inconsistency with either that knowledge or the financial statements, a material misstatement of fact, or that is otherwise misleading.

Under the Companies Act 2006 we are required 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 take advantage of the small companies exemption from the requirement to prepare a strategic report.

We have nothing to report in respect of the above responsibilities.

Basis of our report, responsibilities and restrictions on use

As explained more fully in the Statement of Directors' Responsibilities set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2006. Our responsibility is to audit and express an opinion on the financial statements in accordance with UK law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors.

Independent auditor's report to the members of Gaymer Cider Company Limited (contd.)

Basis of our report, responsibilities and restrictions on use (*continued*)

An audit undertaken in accordance with ISAs (UK & Ireland) involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Whilst an audit conducted in accordance with ISAs (UK & Ireland) is designed to provide reasonable assurance of identifying material misstatements or omissions it is not guaranteed to do so. Rather the auditor plans the audit to determine the extent of testing needed to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements does not exceed materiality for the financial statements as a whole. This testing requires us to conduct significant audit work on a broad range of assets, liabilities, income and expense as well as devoting significant time of the most experienced members of the audit team, in particular the engagement partner responsible for the audit, to subjective areas of the accounting and reporting.

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.



C Mullen (Senior Statutory Auditor)

for and on behalf of

KPMG

Chartered Accountants, Statutory Audit Firm

1 Stokes Place

St. Stephen's Green

Dublin 2

Ireland

24-Jan-17

Gaymer Cider Company Limited

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Balance sheet

as at 29 February 2016

	Notes	2016 Stg£	2015 Stg£
Current assets			
Debtors	3	<u>1</u>	<u>1</u>
Capital and reserves			
Called up share capital	4	<u>1</u>	<u>1</u>
Shareholders' funds		<u>1</u>	<u>1</u>

The financial statements were approved by the Board on 24/1/17 and signed on their behalf.



K. Nelson
Director

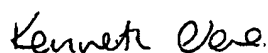
Profit and loss account

for the year ended 29 February 2016

During the year ended 29 February 2016 the Company has not traded and has received no income and incurred no expenditure. Consequently, during the year the Company made neither a profit nor a loss. The opening and closing balances on the cumulative profit and loss account, accordingly, remain at £nil.

There were no items of Other Comprehensive Income in the current or prior year, and accordingly no Statement of Other Comprehensive Income is presented.

On behalf of the board:



K. Nelson
Director

Gaymer Cider Company Limited

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Notes

Forming part of the financial statements

1 Basis of preparation and accounting policies

Gaymers Cider Company Limited is a company incorporated and domiciled in the United Kingdom.

These financial statements were prepared in accordance with Financial Reporting Standard 101 *Reduced Disclosure Framework* ("FRS 101"). The amendments to FRS 101 (2013/14 Cycle), issued in July 2014 and effective immediately, have been applied.

In preparing these financial statements, the Company applies the recognition, measurement and disclosure requirements of International Financial Reporting Standards as adopted by the EU ("Adopted IFRSs"), but makes amendments where necessary in order to comply with the Companies Act 2006 and has set out below where advantage of the FRS 101 disclosure exemptions has been taken.

In the transition to FRS 101 the Company has applied IFRS 1 whilst ensuring that its assets and liabilities are measured in compliance with FRS 101. In the transition to FRS 101 the Company has made no measurement or recognition adjustments.

The Company's ultimate holding undertaking, C&C Group plc includes the Company in its consolidated financial statements. The consolidated financial statements of C&C Group plc are prepared in accordance with International Financial Reporting Standards and are available to the public and may be obtained from the Companies Registration Office at 14 Parnell Square, Dublin 1, Republic of Ireland.

In these financial statements, the company has applied the exemptions available under FRS 101 in respect of the following disclosures:

- A Cash Flow Statement and related notes;
- Disclosures in respect of transactions with wholly owned subsidiaries;
- Disclosures in respect of capital management;
- The effects of new but not yet effective IFRSs;
- Disclosures in respect of the compensation of Key Management Personnel.

As the consolidated financial statements of C&C Group plc include the equivalent disclosures, the Company has also taken the exemptions under FRS 101 available in respect of the following disclosures - certain disclosures required by IFRS 13 Fair Value Measurement and the disclosures required by IFRS 7 Financial Instrument Disclosures.

The financial statements have been prepared in sterling.

2 Statutory Information	2016 Stg£	2015 Stg£
Directors' emoluments:	-	-
Auditor's remuneration:	-	-

Audit fees of £500 (2015: £500) were borne by a fellow group company on Gaymer Cider Company Limited's behalf. The Company had no employees during the year.

3 Debtors	2016 Stg£	2015 Stg£
All amounts fall due within one year		
Amounts owed by other group companies	1	1

Amounts due from other group companies are interest free, unsecured and repayable on demand.

4 Called up share capital	2016 Stg£	2015 Stg£
Authorised:		
60,000,000 Ordinary shares of £1 each	60,000,000	60,000,000
Allotted, called up and fully paid		
1 Ordinary shares of £1 each	1	1

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the company.

5 Ultimate parent undertaking

The Company's immediate parent undertaking is C&C Group Irish Holdings Limited. The Company's ultimate parent undertaking and controlling party is C&C Group plc, a public company registered in the Republic of Ireland. The smallest and largest group in which the results of the Company are consolidated is that headed by C&C Group plc and the consolidated financial statements are filed in the Companies Registration Office at 14 Parnell Square, Dublin 1, Republic of Ireland.

6 Approval of financial statements

The financial statements were approved by the directors on 2017.

24th January 2017