

B & D (Win) Limited

Registration number: 07320245

Annual Report and Financial Statements

**53 weeks ended
1 April 2023**

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B & D (Win) Limited

Annual Report and Financial Statements
For the 53 weeks ended 1 April 2023

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B & D (Win) Limited

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Company Information**Directors:**

S Emeny
N R Smith
F J M Turner

Secretary:

R L Spencer

Registered Office:

Pier House
86-93 Strand on The Green
London
England
W4 3NN

Registered Number:

07320245 (England and Wales)

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Strategic Report

In the 53-week period ending 1 April 2023, the Company was entitled to the exemption from preparing a Strategic Report under section 414B of the Companies Act 2006 relating to small companies.

Directors' Report

The Directors present their report and the unaudited financial statements of the Company for the 53 weeks ended 1 April 2023.

Principal Activities and Review of the Business

The Company has not traded in the current period nor in the prior period.

During the period, revenue was £nil (52 weeks ended 26 March 2022: £nil). The profit after tax for the period was £nil (26 March 2022: £nil). The results are set out in the Income Statement.

The Company is a wholly owned subsidiary of B & D Country Inns I Limited. The ultimate parent of the Company is Fuller, Smith & Turner P.L.C., and the interests of the Directors are disclosed in the financial statements of Fuller, Smith & Turner P.L.C.

The performance of the Company for the 53 weeks ended 1 April 2023 was dependent on support from the ultimate parent company, Fuller, Smith & Turner P.L.C. ("Fuller's"). The Fuller's Group manages its operations on a divisional basis. For this reason, the Company's Directors believe that further key performance indicators for the Company are not necessary or appropriate for an understanding of the development, performance or position of the business. The performance of the Fuller's Group, which includes this Company, is discussed in the Group's Annual Report, which can be obtained from the address in note 1.

In the current or previous year the Company did not declare or pay any dividends.

Principal Risks and Uncertainties

The Company is a wholly-owned subsidiary of Fuller's. The Directors of Fuller's assess and manage all risks and uncertainties faced by its various subsidiaries on a group wide basis. The Fuller's Group principal risks and uncertainties are discussed in more detail on pages 36 to 39 of its 2023 Annual Report.

Directors

The Directors who held office during the period, and up to the date of issuing the financial statements were as follows:

Mr S Emeny
Mr N R Smith
Mr F J M Turner

Corporate Governance

The Company is not required to comply with the UK Corporate Governance Code (the "Code"). However, the accounts of the ultimate parent company include a corporate governance report in line with the principles of the code. The Board maintains overall control over appropriate financial, strategic, budgetary and organisational issues.

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Directors' Report (continued)**Indemnity Provision**

The Company's Articles of Association provide the Directors with indemnities in relation to their duties as Directors, including qualifying third-party indemnity provisions (within the meaning of the Companies Acts).

Statement of Directors' Responsibilities in respect of the Annual Report and the Financial Statements

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 period. 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, comprising FRS 101 'Reduced Disclosure Framework', 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 the affairs of the Company and of the profit or loss of the Company for that period.

In preparing the financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable United Kingdom Accounting Standards, comprising FRS 101, 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.

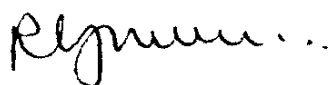
The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors 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.

The Directors consider that the financial statements provide the information necessary to assess the Company's performance, business model and strategy and is fair, balanced and understandable.

Going Concern Statement

The trade and assets of the entity were hived up on 6 June 2020 and the intention of the Directors is to wind up the Company within 12 months subsequent to the date of signing these accounts. The Directors have determined that the going concern basis is no longer appropriate, and the financial statements have been prepared on a break-up basis. All assets have been recognised at their recoverable amounts and additional material liabilities that may crystallise as a result of the decision to wind up the Company have been recognised in the financial statements.

By order of the board:



Rachel Spencer

Secretary

19 December 2023

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Income Statement and Statement of Comprehensive Income

	53 weeks ended 1 April 2023	52 weeks ended 26 March 2022
	£	£
Turnover	-	-
<i>Cost of sales</i>	-	-
Gross Profit	-	-
Administrative expenses	-	-
Operating Profit	-	-
Tax on profit on ordinary activities	-	-
Total comprehensive income for the period	-	-

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Statement of Financial Position

	Note	As at 1 April 2023 £	As at 26 March 2022 £
Non-current assets		-	-
Current assets		-	-
Creditors: amounts falling due within one year		-	-
Net current liabilities		-	-
Total assets less current liabilities		-	-
Net assets		-	-
Equity			
Share capital	5	100	100
Retained earnings		(100)	(100)
Total shareholder's funds		-	-

For the 53-week period ending 1 April 2023 the Company was entitled to exemption from audit under Section 479a of the Companies Act 2006. No members have required the Company to obtain an audit of its accounts for the 53-week period in question in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. The financial statements on pages 6 to 10 were approved by the Board of Directors and authorised for issue on 19 December 2023.

Signed on behalf of the Board of Directors:


Neil R Smith

Director

Company registration number: 07320245

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Statement of Changes in Equity

	Called up share capital	Retained earnings	Total
	£	£	£
At 1 April 2023, 26 March 2022 and 27 March 2021	100	(100)	-

Retained earnings represents accumulated profits and losses arising from trading activity.

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Notes to the Financial Statements

1. General Information

B & D (Win) Limited ("the Company") is a non-trading subsidiary company.

The Company is a private limited company (registered number 07320245) and is incorporated and domiciled in the United Kingdom. The address of its registered office is Pier House, 86-93 Strand-on-the-Green, London, W4 3NN.

2. Significant Accounting Policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have all been consistently applied to all the years presented, unless otherwise stated.

2.1 Basis of Preparation

These financial statements have been prepared in accordance with Financial Reporting Standard 101 – 'The Reduced Disclosure Framework' (FRS 101). The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006.

The preparation of financial statements in conformity with FRS 101 requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Company's accounting policies. The Company's principal activity is of a non-trading subsidiary and there were no significant areas of judgement or estimates in the financial statement.

In preparing these financial statements the Company has taken advantage of all disclosure exemptions conferred by FRS 101. Therefore, these financial statements do not include:

- 1 A statement of cash flows and related notes
- 2 Disclosure of key management personnel compensation
- 3 Disclosures in relation to impairment of assets
- 4 Disclosures in respect of financial instruments (other than disclosures required for recording financial instruments at fair value)
- 5 Disclosures in relation to non-current assets held for sale and discontinued operations
- 6 Certain disclosures in relation to revenue from contracts with customers
- 7 Certain disclosures relating to leases
- 8 Certain disclosures in relation to accounting policies, changes in accounting estimates and errors
- 9 Certain related party disclosures

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2. Significant Accounting Policies (continued)

2.1.1 Going Concern

The trade and assets of the entity were hived up on 6 June 2020 and the intention of the Directors is to wind up the Company within 12 months subsequent to the date of signing these accounts. The Directors have determined that the going concern basis is no longer appropriate, and the financial statements have been prepared on a break-up basis. All assets have been recognised at their recoverable amounts and additional material liabilities that may crystallise as a result of the decision to wind up the Company have been recognised in the financial statements.

2.2 Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares are shown in equity as a deduction, net of tax, from the proceeds.

3. Directors and Employees

(a) Employees

The Company had no employees at any time during the year (2022: no employees).

(b) Directors' Emoluments

The Directors did not receive any remuneration for services to the Company in the current or prior period.

4. Share Capital

	As at 1 April 2023	As at 26 March 2022
Ordinary shares		
	£	£
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Each ordinary share carries one vote in any circumstances, is entitled *pari passu* to dividend payments or any other distribution, and is entitled *pari passu* to participate in a distribution arising from a winding up of the Company.

5. Controlling Parties

The Company is a wholly-owned subsidiary undertaking of B & D Country Inns I Limited, a company incorporated in England and Wales. The ultimate parent undertaking is Fuller, Smith & Turner P.L.C., which owned 100% of the share capital of B & D Country Inns I Limited as at 1 April 2023.

The smallest and largest group to consolidate these financial statements is Fuller, Smith & Turner P.L.C.. Copies of the Fuller, Smith & Turner P.L.C. consolidated financial statements are publicly available and can be obtained from the Company Secretary at Pier House, 86-93 Strand-on-the-Green, London, W4 3NN.