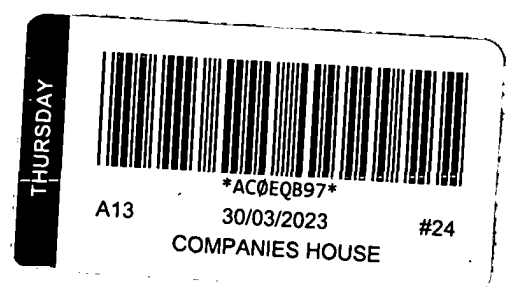


THE WHITLEY NEILL DISTILLERY LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the period ended 7 July 2022



Annual report and financial statements 2022

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Company information

Directors J H T Kennedy (Appointed 31 January 2022, resigned 12 July 22, re-appointed 6 March 2023)
K Pillay (Appointed 12 July 2022)
E P Williamson (Appointed 12 July 2022)
J A Stocker
J A Bradbury (Resigned 13 May 2022)
A W Robinson (Resigned 31 January 2022)
S A Hainsworth (Resigned 31 October 2022)

Registered Number 12328729

Registered Office 1st Floor Tennyson House
159-165 Great Portland Street
London
England
W1W 5PA

Directors' Report

The directors have pleasure in presenting the financial statements of the company for the period ended 7 July 2022.

PRINCIPAL ACTIVITIES

The company has been dormant throughout the current and prior period.

RESULTS AND DIVIDENDS

The company has been dormant throughout the period and has made neither a profit nor a loss. The directors recommend that no dividend be paid on the shares of the company (2021: £nil). The directors consider the future prospects of the company to be satisfactory. The year-end has been extended by seven (7) days as permitted by legislation.

DIRECTORS

The present directors of the company who served throughout the period and thereafter, unless otherwise stated, are set out on page 1.

DIRECTORS' RESPONSIBILITIES STATEMENT

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 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) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland. 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 profit or loss of the company for that period. 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; 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. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

APPROVAL

The Director's Report was approved by the Board on 28 March 2023 and signed on its behalf by:



J H T Kennedy
Director

Balance Sheet

At 7 July 2022

	Note	7 July 2022 £	26 June 2021 £
Current assets			
Debtors – amounts owed by group companies		1	1
Net assets		1	1
Capital and reserves			
Called up share capital	2	1	1
Profit and loss account		-	-
Shareholders' funds		1	1

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The Whitley Neill Distillery Limited (registered number 12328729) did not trade during the current period and has made neither profit nor loss, nor any other items of comprehensive income. The Whitley Neill Distillery Limited is a dormant company, as defined by section 480 of the Companies Act 2006.

For the period ending 7 July 2022 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 accounts for the period in question in accordance with section 476.

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.

The financial statements on page 3 were approved by the board of directors on 28 March 2023 and signed on its behalf by:



J H T Kennedy
Director

Notes to the financial statements

For the period ended 7 July 2022

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. They have all been applied consistently throughout the period. The year-end has been extended by seven (7) days as permitted by legislation.

General information and basis of preparation

The Whitley Neill Distillery Limited is a private limited company limited by shares and is incorporated in England. The address of the registered office is given on page 1. The nature of the company's operations and its principal activities are set out in the Directors report on page 2. The financial statements have been prepared under the historical cost convention and in accordance with applicable law and United Kingdom accounting standards. The functional currency of the company is considered to be pounds sterling because that is the currency of the primary economic environment in which the company operates.

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 other items of comprehensive income during the current financial period. There have been no movements in shareholders' funds during the current financial period and therefore no statement of changes of equity has been included.

Information regarding directors and employees

The company had no employees during the current period. No emoluments were payable to the directors of the company during the current period.

2. CALLED-UP SHARE CAPITAL

	7 July 2022 £	26 June 2021 £
Allotted, called-up and fully paid		
1 Ordinary shares of £1 each	1	1

3. RELATED PARTY TRANSACTIONS

The company discloses transactions with related parties which are not wholly owned within the same group. It does not disclose transactions with members of the same group that are wholly owned as permitted by FRS 102 Section 33.

4. ULTIMATE PARENT AND CONTROLLING PARTY

The immediate parent company is Halewood Artisanal Spirits (UK) Limited (formerly Halewood International Limited), a company registered in England.

The ultimate parent undertaking is Halewood Artisanal Spirits PLC (formerly Halewood Wines and Spirits PLC), a company registered in England.

The largest and smallest group which includes the company is Halewood Artisanal Spirits PLC. Group financial statements for Halewood Artisanal Spirits PLC, are available to the public on payment of the appropriate fee, from Companies Registration Office, Crown Way, Maindy, Cardiff, CF4 3UZ.

In the opinion of the directors, the Estate of Mr J E Halewood, and members of his close family control the company as a result of holding a majority share of the issued share capital and attached voting rights.

5. POST BALANCE SHEET EVENTS

No material post balance sheet events noted.