

# OS AA01

## Statement of details of parent law and other information for an overseas company

57/22019



Companies House

**What this form is for**  
You may use this form to accompany your accounts disclosed under parent law.

**What this form is NOT for**  
You cannot use this form for an alteration of manner of accounting requirements.

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08/03/2019  
COMPANIES HOUSE

### Part 1 Corporate company name

Corporate name of overseas company <sup>1</sup>

UNITED DISTILLERS & VINTNERS (SJ) B.V.

UK establishment number

B R 0 0 9 8 3 9

→ **Filling in this form**  
Please complete in typescript or in bold black capitals.  
  
All fields are mandatory unless specified or indicated by \*  
  
<sup>1</sup> This is the name of the company in its home state.

### Part 2 Statement of details of parent law and other information for an overseas company

#### A1 Legislation

Please give the legislation under which the accounts have been prepared and, if applicable, the legislation under which the accounts have been audited.

Legislation <sup>2</sup>

COMPANIES ACT 2006 AND UK GAAP

<sup>2</sup> This means the relevant rules or legislation which regulates the preparation and, if applicable, the audit of accounts.

#### A2 Accounting principles

Accounts

Have the accounts been prepared in accordance with a set of generally accepted accounting principles?

Please tick the appropriate box.

**No.** Go to **Section A3**.

**Yes.** Please enter the name of the organisation or other body which issued those principles below, and then go to **Section A3**.

Name of organisation or body <sup>3</sup>

UK GAAP

<sup>3</sup> Please insert the name of the appropriate accounting organisation or body.

#### A3 Accounts

Accounts

Have the accounts been audited? Please tick the appropriate box.

**No.** Go to **Section A5**.

**Yes.** Go to **Section A4**.

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Statement of details of parent law and other information for an overseas company

**A4**

**Audited accounts**

Audited accounts

Have the accounts been audited in accordance with a set of generally accepted auditing standards?

Please tick the appropriate box.

**No.** Go to **Part 3 'Signature'**.

**Yes.** Please enter the name of the organisation or other body which issued those standards below, and then go to **Part 3 'Signature'**.

❶ Please insert the name of the appropriate accounting organisation or body.

Name of organisation or body ❶

**A5**

**Unaudited accounts**

Unaudited accounts

Is the company required to have its accounts audited?

Please tick the appropriate box.

**No.**

**Yes.**


**Part 3**

**Signature**

I am signing this form on behalf of the overseas company.

Signature

Signature

X  X

This form may be signed by:  
Director, Secretary, Permanent representative.

# OS AA01

Statement of details of parent law and other information for an overseas company

## Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name HINA PATEL

Company name DIAGEO PLC

Address LAKESIDE DRIVE

Post town LONDON

County/Region

Postcode N W 1 0 7 H Q

Country UK

DX

Telephone 020 8978 2002

## Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- The company name and, if appropriate, the registered number, match the information held on the public Register.
- You have completed all sections of the form, if appropriate.
- You have signed the form.

## Important information

Please note that all this information will appear on the public record.

## Where to send

You may return this form to any Companies House address:

### England and Wales:

The Registrar of Companies, Companies House, Crown Way, Cardiff, Wales, CF14 3UZ. DX 33050 Cardiff.

### Scotland:

The Registrar of Companies, Companies House, Fourth floor, Edinburgh Quay 2, 139 Fountainbridge, Edinburgh, Scotland, EH3 9FF. DX ED235 Edinburgh 1 or LP - 4 Edinburgh 2 (Legal Post).

### Northern Ireland:

The Registrar of Companies, Companies House, Second Floor, The Linenhall, 32-38 Linenhall Street, Belfast, Northern Ireland, BT2 8BG. DX 481 N.R. Belfast 1.

## Further information

For further information, please see the guidance notes on the website at [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

This form is available in an alternative format. Please visit the forms page on the website at [www.companieshouse.gov.uk](http://www.companieshouse.gov.uk)

**United Distillers & Vintners (SJ) B.V.**  
**Financial statements**  
**30 June 2018**

Registered number: FC028175

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14/02/2019  
COMPANIES HOUSE

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**United Distillers & Vintners (SJ) B.V.**  
**Registered number: FC028175**  
**Year ended 30 June 2018**

**INCOME STATEMENT**

During the financial year and the preceding financial year, the company did not trade and received no income and incurred no expenditure. Consequently during those years the company made neither a profit nor a loss, and there were no other comprehensive income or expenses.

Accordingly, neither an income statement, a statement of other comprehensive income nor a statement of changes in equity has been presented.

**United Distillers & Vintners (SJ) B.V.**  
**Registered number: FC028175**  
**Year ended 30 June 2018**

**BALANCE SHEET**

	Notes	30 June 2018 £ 000	30 June 2017 £ 000
<b>Fixed assets</b>			
Investments in subsidiaries	3	<u>8,100,405</u>	<u>8,100,405</u>
<b>Net assets</b>		<u>8,100,405</u>	<u>8,100,405</u>
<b>Equity</b>			
Called up share capital	4	30,919	30,919
Share premium		8,062,022	8,062,022
Retained earnings		<u>7,464</u>	<u>7,464</u>
<b>Total equity</b>		<u>8,100,405</u>	<u>8,100,405</u>

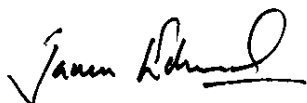
The notes on pages 3 to 6 form part of the financial statements.

The company did not trade during the financial year or the preceding financial year. The directors do not expect the company to trade in the foreseeable future.

The directors:

- (a) confirm that the company was entitled to exemption under subsection (1) of section 480 of the Companies Act 2006 from the requirement to have its accounts audited for the financial year ended 30 June 2018;
- (b) confirm that members have not required the company to obtain an audit of its accounts for that financial year in accordance with section 476 of that Act;
- (c) acknowledge their responsibilities for:
  - (i) ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006 and;
  - (ii) preparing accounts which give a true and fair view of the state of the affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 396 of that Act, and which otherwise comply with the requirements of that Act relating to accounts, so far as applicable to the company.

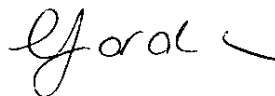
These financial statements on pages 1 to 6 were approved by the board of directors on 13 December 2018 and were signed on its behalf by:



J M C Edmunds  
Director



S L Fennessy  
Director



C-L Jordan  
Director

**United Distillers & Vintners (SJ) B.V.**  
**Registered number: FC028175**  
**Year ended 30 June 2018**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **1. ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items that are considered material in relation to the company's financial statements.

#### **Basis of preparation**

These financial statements are prepared under the historical cost convention and in accordance with Financial Reporting Standard 101 Reduced Disclosure Framework (FRS 101).

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

The company is a wholly owned subsidiary of Diageo plc and is included in the consolidated financial statements of Diageo plc which are publicly available.

The company has taken advantage of the following exemptions from the requirements of IFRS in the preparation of these financial statements, in accordance with FRS 101:

- a cash flow statement and related notes;
- comparative period reconciliations for share capital;
- disclosures in respect of transactions with wholly owned subsidiaries;
- the effects of new but not yet effective IFRSs.

The company has taken advantage of the exemption under IAS 27, 'Consolidated and separate financial statements', from the requirement to prepare consolidated financial statements as it and its subsidiaries are included in the consolidated financial statements of its parent, Diageo plc. These financial statements are separate financial statements.

#### **New accounting policies**

The following standards, issued by the IASB and endorsed by the EU, have been early adopted by the company from 1 July 2017:

- **IFRS 9 - Financial instruments replaces IAS 39** (Financial instruments - Recognition and measurement) and addresses the classification and measurement of financial instruments, introduces new principles for hedge accounting and a new forward-looking impairment model for financial assets. All classes of financial assets and financial liabilities had as at 1 July 2017 the same carrying values under IFRS 9 as they had under IAS 39. The new impairment model under IFRS 9 requires the recognition of allowances for doubtful debt based on expected credit losses (ECL), rather than incurred credit losses as under IAS 39. The adoption of the ECL approach did not result in any additional impairment loss for trade and loan receivables as at 1 July 2017.

**United Distillers & Vintners (SJ) B.V.**  
**Registered number: FC028175**  
**Year ended 30 June 2018**

## **NOTES TO THE FINANCIAL STATEMENTS (continued)**

### **1. ACCOUNTING POLICIES (continued)**

#### **Functional and presentational currency**

These financial statements are presented in sterling (£), which is the company's functional currency.

All financial information presented in sterling (£) has been rounded to the nearest thousand unless otherwise stated

#### **Investments in subsidiaries**

Investments in subsidiaries are stated at historical cost less impairment provisions for any permanent decrease in value. The carrying amounts of the company's investments are reviewed at each reporting date to determine whether there is an indication of impairment. If such an indication exists, then the asset's recoverable amount is estimated. Losses are recognised in the statement of comprehensive income and reflected in an allowance against the carrying value. When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through the statement of comprehensive income.

### **2. INCOME STATEMENT**

None of the directors received any remuneration during the financial year in respect of their services as directors of the company (2017 - £nil).

### **3. INVESTMENTS**

#### *Shares in group undertakings and other investments*

	<b>Subsidiaries</b>	<b>Total</b>
	<b>£ 000</b>	<b>£ 000</b>
<b>Cost and carrying amount</b>		
At 30 June 2018 and at 30 June 2017	<u>8,100,405</u>	<u>8,100,405</u>



**United Distillers & Vintners (SJ) B.V.**  
**Registered number: FC028175**  
**Year ended 30 June 2018**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**3. INVESTMENTS (continued)**

Details of the investments in which the company holds 20% or more of the nominal value of any class of share capital are as follows. Unless otherwise stated the percentage of shares held are in respect of ordinary share capital.

<b>Name of subsidiary</b>	<b>Registered office address</b>	<b>Proportion of ownership interest %</b>
<b>Direct holdings</b>		
<i>Subsidiary undertaking</i>		
Diageo Holland Investments Limited	Lakeside Drive, Park Royal, London, NW10 7HQ, United Kingdom	100%

The investments in subsidiaries, associates, joint ventures and jointly controlled entities are held at cost less, where appropriate, provision for impairment in value.

In the opinion of the directors, the investment in (and amounts due from) the company's subsidiary undertakings are worth at least the amount at which they are stated in the financial statements.

**4. SHARE CAPITAL**

**Allotted, called up and fully paid:**

	<b>30 June 2018</b>
	<b>£ 000</b>
45,000,000 (2017 - 45,000,000) ordinary shares of €1 each at 0.6871/€	<u>30,919</u>

**5. IMMEDIATE AND ULTIMATE PARENT UNDERTAKING**

The immediate parent undertaking of the company is J & B Scotland Limited, a company incorporated and registered in Scotland.

The ultimate parent undertaking of the company is Diageo plc, a company incorporated and registered in England. The consolidated financial statements of Diageo plc can be obtained from the registered office at Lakeside Drive, Park Royal, London, NW10 7HQ.

**United Distillers & Vintners (SJ) B.V.**  
**Registered number: FC028175**  
**Year ended 30 June 2018**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**6. DIRECTORS AND SECRETARY**

The directors who held office during the year were as follows:

J M C Edmunds (appointed 8 March 2018)

C-L Jordan

J J Nicholls (resigned 9 March 2018)

The following directors were appointed after the year end:

S L Fennessy (appointed 28 September 2018)

The following directors resigned after the year end:

S J Bolton (resigned 28 September 2018)

D F Harlock (resigned 31 July 2018)

The secretaries who held office during the year were as follows:

J M Guttridge (appointed 5 January 2018 and resigned 20 April 2018)

C E Kynaston (resigned 5 January 2018)