

# **The Interesting Drinks Co. Limited**

Financial statements

30 June 2002

Registered in England No. 277778



**Profit and loss account**

**For the Year Ended 30 June 2002**

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

Accordingly, neither a profit and loss account, a statement of recognised gains and losses, a note of historical cost profits and losses nor a reconciliation of shareholders funds has been presented.

The notes on pages 3 and 4 form part of the financial statements.

**Balance sheet**  
*at 30 June 2002*

	<i>Note</i>	<b>2002</b> <b>£000</b>	2001 £000
<b>Current assets</b>			
Debtors	3	675	675
<b>Creditors: amounts falling due within one year</b>	4	<b>(9)</b>	<b>(9)</b>
<b>Net assets</b>		<b>666</b>	<b>666</b>
<b>Capital and reserves</b>			
Called up share capital	5	50	50
Profit and loss account		616	616
		<b>666</b>	<b>666</b>

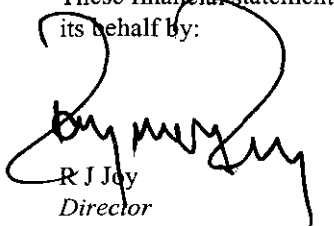
The notes on pages 3 and 4 form part of these financial statements.

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 249 AA of the Companies Act 1985 from the requirement to have its accounts audited for the financial year ended 30 June 2002
- b) confirm that members have not required the company to obtain an audit of its accounts for that financial year in accordance with subsection (2) of section 249B of that Act
- c) acknowledge their responsibilities for:
  - (i) ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985 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 section 226 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 were approved by the Board of Directors on 19<sup>th</sup> December 2002 and were signed on its behalf by:



R J Joy  
 Director

## Notes

(forming part of the financial statements)

### 1 Accounting policies

#### *Basis of preparation*

The financial statements are prepared under the historical cost convention, and in accordance with applicable UK accounting standards.

### 2 Profit and loss account

None of the directors received any remuneration during the financial year in respect of their services as directors of the company (2001 - £nil).

### 3 Debtors

	2002 £000	2001 £000
Amounts owed by group undertakings	675	675
	<u>675</u>	<u>675</u>

### 4 Creditors: amounts falling due within one year

	2002 £000	2001 £000
Other creditors	9	9
	<u>9</u>	<u>9</u>

Notes (continued)

5 Called up share capital

	2002 £000	2001 £000
<i>Authorised, allotted, called up and fully paid</i>		
Equity: Ordinary shares of £1 each	50	50

6 Immediate and ultimate parent undertaking

The immediate parent undertaking as at 30 June 2002 was Diageo Great Britain Limited (formerly Guinness United Distillers & Vintners Limited), a company incorporated and registered in England. The ultimate parent undertaking is Diageo plc, a company incorporated and registered in England. The consolidated financial statements of Diageo plc for the year ended 30 June 2002 can be obtained from the registered office at 8 Henrietta Place, London, W1G 0NB.