Company Registration No. SC14539

Nicol Anderson & Company Limited

Report and Financial Statements

31 December 2016

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Nicol Anderson & Company Limited

Report and financial statements 2016

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Nicol Anderson & Company Limited

Report and financial statements 2016

Directors

Martha Jayne Fleming (Resigned 30th April 2017)

Jean-Marc Rene Boulan (Appointed 30th April 2017)

Peter Jonathan Nelson (Appointed 30th April 2017)

Registered Office:-
The Cube
45 Leith Street
Edinburgh
EH1 3AT

Nicol Anderson & Company Limited

Directors' Report

The directors present their annual report on the affairs of the company, together with the unaudited financial statements, for the year ended 31 December 2016.

The directors' report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The company has been dormant as defined in Section 1169 of the Companies Act 2006 throughout the year and preceeding financial year. It is anticipated that the company will remain dormant for the foreseeable future.

Director

The directors who served throughout the year were as follows:-

Martha Jayne Fleming (Resigned 30th April 2017)

Principal activity and review of business developments

The principal activity of the company is the export of Scotch Whisky. The expenses of the company have been met by Macdonald & Muir Limited, another wholly owned subsidiary of the same group.

The company did not trade during the year and there were no other developments in the business.

Approved by the Board of Directors
and signed on behalf of the Board



Jean-Marc Rene Boulan
Director
30th September 2017

The Cube
45 Leith Street
Edinburgh
EH1 3AT

Nicol Anderson & Company Limited

Balance Sheet
31 December 2016

	Notes	2016 £	2015 £
Intangible fixed assets	7	1	1
Current assets			
Debtors: amounts falling due after more than one year			
Amount owed by group undertaking	6	99	99
		100	100
Capital and reserves			
Called up share capital	8	100	100

For the year ending 31 December 2016 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

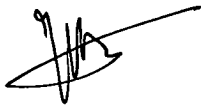
(1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

(2) The directors' acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements on pages 5 to 7 were approved and authorised for issue by the Board of Directors on 30th September 2017.

The financial statements of Nicol Anderson & Company Limited, registered number SC14539 were approved by the Board of Directors on 30th September 2017.

Signed on behalf of the Board of Directors



Jean-Marc Rene Boulan
Director
30th September 2017

Notes to the accounts
Year ended 31 December 2016

1. General Information

Nicol Anderson & Company Limited is a limited company incorporated in the United Kingdom. The address of the registered office is provided on page 3. The nature of the company's operations and its principal activity is set out in the Directors Report.

2. Significant accounting policies

Basis of accounting

The company meets the definition of a qualifying entity under FRS 101 (Financial Reporting Standard 101) issued by the Financial Reporting Council. Accordingly in the year ended 31 December 2015 the company has undergone transition from reporting under old UK GAAP to FRS 101 as issued by the Financial Reporting Council. The financial statements have therefore been prepared in accordance with FRS101 'Reduced Disclosure Framework' as issued by the Financial Reporting Council. There was no requirement to re-state the prior year financial statements on adoption of FRS 101 in the current year.

The financial statements have been prepared on the historical cost basis. The principal accounting policies adopted are set out below.

Financial Instruments

Financial assets and financial liabilities are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets

Financial assets are classified according to the nature and purpose of the financial assets and this classification is determined on initial recognition.

As at the reporting date all financial assets are categorised as loans and receivables and measured at amortised cost less any impairment.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each balance sheet date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition of the financial asset, the estimated future cash flows of the investment have been impacted.

3. Income Statement

The company has not traded during the period and accordingly it has made neither an operating profit nor loss. There were no items of other comprehensive income during the years ended 31 December 2015 and 31 December 2016. No profit and loss account and no statement of other comprehensive income have therefore been prepared.

4. Cash Flow Statement

The company has not prepared a cash flow statement as there have been no cash movements during the year.

5. Information regarding directors and employees

The company had no employees during the current and preceding year. No emoluments were payable to the directors of the company during the current and preceding financial year.

6. Loans to Group undertakings

As at the balance sheet date amounts owed by group undertakings were £99 (2015: £99). The carrying amounts of these assets approximates their fair value. There are no past due or impaired balances (2015: £nil).

Notes to the accounts
Year ended 31 December 2016

7. Intangible fixed assets

	2016 £	2015 £
Trade marks		
At cost at 31 December 2016	90	90
Depreciated at 31 December 2016	89	89
Net book value	1	1

8. Called-up share capital

	2016 £	2015 £
Authorised		
Ordinary shares of £1 each	100	100
Allotted, called-up and fully paid		
Ordinary shares of £1 each	100	100

9. Ultimate controlling party

The Glenmorangie Company Limited, previously the ultimate parent undertaking was acquired in early 2005 by Moët Hennessy Investissements SA. This company is 66% owned and ultimately controlled by Louis Vuitton Moët Hennessy a company registered in France. Moet Hennessy Louis Vuitton is the largest group into which the company is consolidated. Copies of the financial statements of this company are available from 22 Avenue Montaigne, 75008, Paris, France.