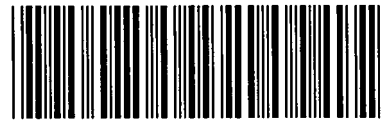


Company Registration No. SC014621 (Scotland)

LONG JOHN DISTILLERIES LIMITED
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2014

TUESDAY



S43UBWUQ

SCT

24/03/2015

#387

COMPANIES HOUSE

LONG JOHN DISTILLERIES LIMITED

COMPANY INFORMATION

Directors	H Fetter S Macnab
Company number	SC014621
Registered office	111/113 Renfrew Road Paisley PA3 4DY
Auditors	Mazars LLP 90 St. Vincent Street Glasgow G2 5UB

LONG JOHN DISTILLERIES LIMITED

CONTENTS

	Page
Directors' report	1 - 2
Independent auditors' report	3 - 4
Profit and loss account	5
Balance sheet	6
Notes to the financial statements	7 - 9

LONG JOHN DISTILLERIES LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2014

The directors present their report and financial statements for the year ended 30 June 2014.

Transactions in the year

The Company has been dormant for a number of years. During the year the Company has undertaken a transaction which is required under the Companies Act 2006 to be entered into its accounting records, generally termed a 'significant accounting transaction'. As such the Company was not considered to be dormant for the year ended 30 June 2014. There are no plans for the Company to trade in the future and therefore the Directors plan to move the Company to a dormant status in the next financial year.

During the financial year, the majority of UK non-trading intermediate subsidiaries of the Pernod Ricard S.A. group were involved in a simplification project. The project involved each company undergoing a capital reduction to create distributable reserves, thus enabling the company to pay a dividend. Post implementation, these companies will be dormant from 1st July 2014 and thus excluded from the scope of the new accounting regime for all UK companies with a financial year commencing after 1 January 2015.

On 4th March 2014, the Company completed a capital reduction of £268,638 by reducing the par value of its issued ordinary shares from £1 to £0.001.

On 13th March 2014, the Directors declared and paid a dividend of £268,638 to the Company's parent Allied Domecq Spirits & Wine Limited (2013:nil)

Directors

The following directors have held office since 1 July 2013:

H Fetter
S Macnab

Auditors

The auditors, Mazars LLP, were appointed in accordance with section 485 of the Companies Act 2006.

Statement of directors' responsibilities

The directors are responsible for preparing the Directors' 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). 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 judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business. As explained in note 1 to the financial statements, the directors do not believe the going concern basis to be appropriate for the preparation of the financial statements of the Company and accordingly the financial statements of the Company have not been prepared on a going concern basis.

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.

LONG JOHN DISTILLERIES LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2014

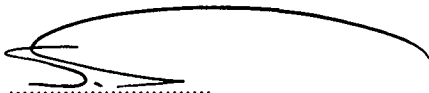
Statement of disclosure to auditors

(a) so far as the directors are aware, there is no relevant audit information of which the company's auditors are unaware, and

(b) they have taken all steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The report of the directors has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



.....
S Macnab

Director
.....

LONG JOHN DISTILLERIES LIMITED

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF LONG JOHN DISTILLERIES LIMITED

We have audited the financial statements of Long John Distilleries Limited for the year ended 30 June 2014 comprising the Profit & Loss Account, Balance Sheet and related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

These financial statements have not been prepared on a going concern basis for the reason set out in note 1 to the financial statements.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 1, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors. This report is made solely to the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 June 2014 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

LONG JOHN DISTILLERIES LIMITED

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF LONG JOHN DISTILLERIES LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Other matter

Without qualifying our opinion we draw attention to the fact that the comparative information in the accounts was unaudited as the company was dormant and entitled to exemption from audit.



Jacqueline Berry
(Senior Statutory Auditor)
for and on behalf of Mazars LLP

10/12/14

Chartered Accountants
Statutory Auditor

90 St. Vincent Street
Glasgow
G2 5UB

LONG JOHN DISTILLERIES LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2014

The Company has not traded during the current year or preceding financial year, operations were discontinued in prior years. During these periods, the Company received no income and incurred no expenditure and there are no other recognised gains or losses.

The comparative figures for the year ended 30 June 2013 are unaudited as the company was dormant and entitled to exemption from audit.

LONG JOHN DISTILLERIES LIMITED

BALANCE SHEET

AS AT 30 JUNE 2014

		2014		2013	
	Notes	£	£	unaudited £	£
Current assets					
Debtors	5	269		268,907	
		<u> </u>		<u> </u>	
Total assets less current liabilities			269		268,907
			<u> </u>		<u> </u>
Capital and reserves					
Called up share capital	6		269		268,907
			<u> </u>		<u> </u>
Shareholders' funds	8		269		268,907
			<u> </u>		<u> </u>

The comparative figures for the year ended 30 June 2013 are unaudited as the company was dormant and entitled to exemption from audit.

Approved by the Board and authorised for issue on



.....
S Macnab
Director

Company Registration No. SC014621

LONG JOHN DISTILLERIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2014

1 Accounting policies

1.1 Accounting convention

These financial statements have been prepared under the historical cost accounting convention. A summary of the more important accounting policies is set out below. For the reasons explained in the Directors' Report the financial statements have not been prepared on a going concern basis. No adjustments were necessary to the amounts at which the remaining assets and liabilities are included in these financial statements.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

The comparative information in the accounts was unaudited as the company was dormant and entitled to exemption from audit.

1.3 Cashflow

In accordance with Financial Reporting Standard No1 (Revised) the Company is exempt from preparing a cash flow statement as its ultimate parent undertaking, Pernod Ricard S.A., has included a cash flow statement in its financial statements which are publicly available.

2 Operating Result

The audit fee for the current year has been borne by another group company.

3 Taxation

There is no tax charge in either the current year or prior year.

There is no difference between the result on ordinary activities, multiplied by the current UK corporation tax rate of 22.5% (2013: 23.75%), and the current tax charge position.

4 Dividends	2014	2013
	£	unaudited £
Ordinary interim paid	268,638	-
	<u>268,638</u>	<u>-</u>
5 Debtors	2014	2013
	£	unaudited £
Amounts owed by parent company	269	268,907
	<u>269</u>	<u>268,907</u>

LONG JOHN DISTILLERIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2014

6	Share capital	2014	2013 unaudited
		£	£
	Allotted, called up and fully paid		
	268,907 ordinary shares of £0.001 each	269	-
	268,907 ordinary shares of £1 each	-	268,907
		<u>269</u>	<u>268,907</u>

On 4th March 2014, the Company completed a capital reduction of £268,638 by reducing the par value of its issued ordinary shares from £1 to £0.001.

7	Statement of movements on profit and loss account	Profit and loss account £
	Balance at 1 July 2013 (unaudited)	-
	Reduction in par value of ordinary shares	268,638
	Dividends paid	(268,638)
	Balance at 30 June 2014	<u>-</u>

8	Reconciliation of movements in shareholders' funds	2014	2013 unaudited
		£	£
	Dividends paid	(268,638)	-
	Net depletion in shareholders' funds	(268,638)	-
	Opening shareholders' funds	268,907	268,907
	Closing shareholders' funds	<u>269</u>	<u>268,907</u>

9 Employees

Number of employees

There were no employees during the year to 30 June 2014 (year ended 30 June 2013:nil).

The directors received no remuneration in respect of their services to the Company during the year (30 June 2013: nil).

LONG JOHN DISTILLERIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2014

10 Control

The ultimate parent undertaking and controlling party is Pernod Ricard S.A., a company incorporated in France. Copies of its annual report may be obtained from 12 Place Des Etats-Unis, 75783 Paris, Cedex 16, France. This is the largest and smallest group into whose consolidated accounts the Company's financial information is consolidated.

11 Related party relationships and transactions

The Company is included in the consolidated financial statements of Pernod Ricard S.A., which are publicly available. Consequently, the Company has taken advantage of the exemption under the terms of Financial Reporting Standard No.8 from disclosing transactions with entities that are part of the Pernod Ricard S.A. group.