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COMPANY REGISTRATION NUMBER: SC738821

H&A BARREL MANAGEMENT UK LIMITED

Financial Statements

30 June 2025

BOURNER BULLOCK
Chartered accountants & statutory auditor
114 St Martin's Lane
Covent Garden
London
WC2N 4BE

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H&A BARREL MANAGEMENT UK LIMITED

Financial Statements

Year ended 30 June 2025

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H&A BARREL MANAGEMENT UK LIMITED

Directors' Report

Year ended 30 June 2025

The directors present their report and the financial statements of the company for the year ended 30 June 2025.

Directors

The directors who served the company during the year were as follows:

MR. F ARROUY
H&A LOCATION SAS

Directors' responsibilities statement

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 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;
- 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.

Auditor

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

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H&A BARREL MANAGEMENT UK LIMITED

Directors' Report

Year ended 30 June 2025

Small company provisions

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

This report was approved by the board of directors on 3/12/2025 and signed on behalf of the board by:

Signé par :
Florent ARROUY
BEAED6995646410...

MR. F ARROUY
Director

Registered office:
Anderson Strathern Llp
1 Rutland Court
Edinburgh
Scotland
EH3 8EY

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H&A BARREL MANAGEMENT UK LIMITED

Independent Auditor's Report to the Members of H&A BARREL MANAGEMENT UK LIMITED

Year ended 30 June 2025

Opinion

We have audited the financial statements of H&A BARREL MANAGEMENT UK LIMITED (the 'company') for the year ended 30 June 2025 which comprise the statement of comprehensive income, statement of financial position, statement of changes in equity and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 June 2025 and of its loss for the period 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which 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; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

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Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting regulations, Company Law, Tax and Pensions legislation, and distributable profits legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: enquiries of management and those charged with governance as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

H&A BARREL MANAGEMENT UK LIMITED

Independent Auditor's Report to the Members of H&A BARREL MANAGEMENT UK LIMITED *(continued)*

Year ended 30 June 2025

A further description of our responsibilities is located on the Financial Reporting Council's website at: https:/www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report. This description forms part of our auditor's report.

Use of our report

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.

DocuSigned by:
David Wheeler
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Mr David Wheeler (Senior Statutory Auditor)

For and on behalf of
Bourner Bullock
Chartered accountants & statutory auditor
114 St Martin's Lane
Covent Garden
London
WC2N 4BE

3/12/2025

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H&A BARREL MANAGEMENT UK LIMITED

Statement of Comprehensive Income

Year ended 30 June 2025

	2025 £	2024 £
Turnover	302,157	316,389
Gross profit	302,157	316,389
Administrative expenses	322,360	179,038
Operating (loss)/profit	(20,203)	137,351
Interest payable and similar expenses	12,615	11,546
(Loss)/profit before taxation	(32,818)	125,805
Tax on (loss)/profit	8,503	(8,503)
(Loss)/profit for the financial year and total comprehensive income	(41,321)	134,308

All the activities of the company are from continuing operations.

The notes on pages 10 to 15 form part of these financial statements.

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H&A BARREL MANAGEMENT UK LIMITED

Statement of Financial Position

30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	5	140	694
Current assets			
Debtors	6	375,871	322,566
Cash at bank and in hand		11,540	7,624
		387,411	330,190
Creditors: amounts falling due within one year	7	438,530	340,542
Net current liabilities		51,119	10,352
Total assets less current liabilities		(50,979)	(9,658)
Net liabilities		(50,979)	(9,658)
Capital and reserves			
Called up share capital	9	20,000	20,000
Profit and loss account		(70,979)	(29,658)
Shareholders deficit		(50,979)	(9,658)

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 3/12/2025, and are signed on behalf of the board by:

Signé par :
Florent ARROUY
BEAED6995646410...
MR. F ARROUY
Director

Company registration number: SC738821

The notes on pages 10 to 15 form part of these financial statements.

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H&A BARREL MANAGEMENT UK LIMITED

Statement of Changes in Equity

Year ended 30 June 2025

	Called up share capital £	Profit and loss account £	**Total £**
At 1 July 2023	20,000	(163,966)	(143,966)
Profit for the year		134,308	134,308
Total comprehensive income for the year	–	134,308	134,308
At 30 June 2024	20,000	(29,658)	(9,658)
Loss for the year		(41,321)	(41,321)
Total comprehensive income for the year	–	(41,321)	(41,321)
At 30 June 2025	20,000	(70,979)	(50,979)

The notes on pages 10 to 15 form part of these financial statements.

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H&A BARREL MANAGEMENT UK LIMITED

Notes to the Financial Statements

Year ended 30 June 2025

1. General information

The company is a private company limited by shares, registered in Scotland. The address of the registered office is Anderson Strathern Llp, 1 Rutland Court, Edinburgh, EH3 8EY, Scotland.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The director consider that the company has adequate resources to continue in operational existence for the foreseeable future. Groupe H&A Locations, the immediate parent of H&A Barrel Management UK Ltd, has confirmed that it will continue to provide the necessary financial support to allow the company to meet its liabilities and continue trading for the foreseeable future. The Director is satisfied that Groupe H&A Locations has the financial resources to provide this pledged support and, as a a consequence, have prepared these financial statements on a going concern basis.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.
(c) Disclosures in respect of share-based payments have not been presented.
(d) No disclosure has been given for the aggregate remuneration of key management personnel.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. In the directors' opinion there are no significant judgements or key sources of estimation uncertainty.

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Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the profit and loss account.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

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Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Debtors

Basic financial assets, including trade and other debtors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

Trade debtors are amounts due from customers for merchandise sold in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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Creditors

Basic financial liabilities, including trade and other creditors, loans from third parties and loans from related parties, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Such instruments are subsequently carried at amortised cost using the effective interest method, less any impairment.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the Company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Corporation Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred income tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the Company. Deferred income tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

The carrying amount of deferred tax assets are reviewed at each reporting date and a valuation allowance is set up against deferred tax assets so that the new carrying amount equals the highest amount that is more likely than not to be recovered based on current or future taxable profit.

Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

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Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2024: 1).

5. Tangible assets

	Equipment £
Cost	
At 1 July 2024 and 30 June 2025	1,661
Depreciation	
At 1 July 2024	967
Charge for the year	554
At 30 June 2025	1,521
Carrying amount	
At 30 June 2025	140
At 30 June 2024	694

6. Debtors

	2025 £	2024 £
Amounts owed by group undertakings and undertakings in which the company has a participating interest	365,924	308,776
Other debtors	9,947	13,790
	375,871	322,566

7. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,699	5,011
Amounts owed to group undertakings and undertakings in which the company has a participating interest	399,177	318,724
Social security and other taxes	–	2,204
Other creditors	37,654	14,603
	438,530	340,542

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8. Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

9. Called up share capital

Issued, called up and fully paid

	2025		2024	
	No.	**£**	No.	£
Ordinary shares of £20 each	1,000	20,000	1,000	20,000

10. Controlling party

The company's immediate parent is Groupe H&A Locations, incorporated in France.

The most senior parent entity producing publicly available financial statements is Groupe H&A Locations. These financial statements are available upon request from 38 Rue Ferrere, Bordeaux, France, 33000.

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H&A BARREL MANAGEMENT UK LIMITED

Management Information

Year ended 30 June 2025

The following pages do not form part of the financial statements.

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H&A BARREL MANAGEMENT UK LIMITED

Detailed Income Statement

Year ended 30 June 2025

	2025 £	2024 £
Turnover		
Sales	302,157	316,389
Gross profit	302,157	316,389
Overheads		
Administrative expenses		
Rent	(7,672)	(827)
Insurance	(1,904)	–
Administrative staff salaries	(123,044)	(87,290)
Employers national insurance contributions	(9,597)	(7,531)
Staff pension contributions - defined contribution	(2,720)	(2,600)
Travel and subsistence	(19,568)	(31,125)
Hire costs (non-operating leases)	(7,640)	(17,651)
Telephone	(739)	(892)
Office expenses	(1,303)	(2,177)
Printing postage and stationery	(260)	(168)
Advertising	(10,926)	(4,750)
Gifts and samples	–	(520)
Bank charges	(2,412)	(1,621)
Foreign currency gains/losses	104	(317)
Management charges payable	(113,399)	(7,248)
Legal and professional fees	3	(366)
Accountancy fees	(13,279)	(9,401)
Auditors remuneration	(7,450)	(4,000)
Depreciation of tangible assets	(554)	(554)
	(322,360)	(179,038)
Operating (loss)/profit	(20,203)	137,351
Interest payable and similar expenses	(12,615)	(11,546)
(Loss)/profit before taxation	(32,818)	125,805

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H&A BARREL MANAGEMENT UK LIMITED

Notes to the Detailed Income Statement

Year ended 30 June 2025

	2025 £	2024 £
Interest payable and similar expenses		
Other interest payable and similar charges	(12,615)	(11,546)