

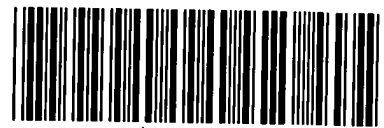
James Briggs (Hygiene) Limited

Registered number: 09417496

Annual Report

For the year ended 31 March 2022

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JAMES BRIGGS (HYGIENE) LIMITED

COMPANY INFORMATION

Directors

M Green
P D Schofield
N J Bent

Registered number

09417496

Registered office

Salmon Fields
Royton
Oldham
England
OL2 6HZ

Independent auditor

Mazars LLP
Chartered Accountants & Statutory Auditor
One St. Peter's Square
Manchester
M2 3DE

JAMES BRIGGS (HYGIENE) LIMITED

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JAMES BRIGGS (HYGIENE) LIMITED

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

The directors present their annual report and the audited financial statements for the year ended 31 March 2022.

Principal activity

The Company did not trade during the current year or prior year.

Results and dividends

The directors do not recommend payment of a dividend (2021: £nil).

Directors

The directors who served during the year and to the date of this report were:

M Green
D J Rogers (resigned 25 January 2022)
P D Schofield
N J Bent (appointed 25 January 2022)

Going concern

On 16 February 2017, the Directors took the decision to cease trading following the sale of the entirety of the Company's trade and assets. As they do not intend to acquire a replacement trade, the Directors have not prepared the financial statements on the going concern basis. It is the Directors' intention to liquidate the legal entity during the course of 2022.

No adjustments have been made to the financial statements as a ceasing to apply the going concern basis.

Qualifying third party indemnity provisions

The directors benefit from a third party qualifying indemnity provision in the form permitted by Section 234 of the Companies Act 2006 in respect of certain third party actions against directors. No claim or notice of claim in respect of these indemnities has been received in the period. The qualifying indemnity provision was in force throughout the financial period and up to the date of approval of the Directors' Report.

Provision of information to auditor

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditor is unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

Post balance sheet events

There were no material events subsequent to 31 March 2022 and up until the authorisation of the financial statements, that have not been disclosed elsewhere in the financial statements.

Auditor

The auditor, Mazars LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

JAMES BRIGGS (HYGIENE) LIMITED

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf by:

Nicholas Bent
Nicholas Bent (Dec 16, 2022 17:09 GMT)

N J Bent
Director

Date: Dec 16, 2022

JAMES BRIGGS (HYGIENE) LIMITED

**DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 for the Company's financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- 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 to 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.

JAMES BRIGGS (HYGIENE) LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JAMES BRIGGS (HYGIENE) LIMITED

Opinion

We have audited the financial statements of James Briggs (Hygiene) Limited (the 'Company') for the year ended 31 March 2022 which comprise the Statement of Comprehensive Income, the Statement of Financial Position and notes to the financial statements, 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 31 March 2022 and of its results 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.

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.

Emphasis of matter: Basis of preparation

We draw attention to note 2.2 to the financial statements which explains that the Company has ceased trading and is expected to be wound up post year end. As stated in note 2.2, these events mean that the accounts have been prepared on a basis other than that of a going concern. Our opinion is not modified in respect of this matter.

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 contained within the annual report. 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.

JAMES BRIGGS (HYGIENE) LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JAMES BRIGGS (HYGIENE) LIMITED

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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
- Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In 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 director was not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Director's Report and from the requirement to prepare a Strategic Report.

JAMES BRIGGS (HYGIENE) LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JAMES BRIGGS (HYGIENE) LIMITED

Responsibilities of Directors

As explained more fully in the Directors' Responsibilities Statement set out on page 3, 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 intend either 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

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.

Based on our understanding of the Company and its industry, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation and anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the Company is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the Company which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as: tax legislation, pension legislation and the Companies Act 2006.

JAMES BRIGGS (HYGIENE) LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JAMES BRIGGS (HYGIENE) LIMITED

In addition, we evaluated the directors' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of override of controls, and determined that the principal risks were related to: posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the directors and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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

Use of the audit 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.

Neil Barton

Neil Barton (Senior statutory auditor)
for and on behalf of Mazars LLP
Chartered Accountants and Statutory Auditor
One St. Peter's Square
Manchester
M2 3DE

Date: Dec 16, 2022

JAMES BRIGGS (HYGIENE) LIMITED

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2022**

The Company has not traded during the year or the preceding financial period. During these periods, the Company received no income and incurred no expenditure and therefore made neither profit or loss.

JAMES BRIGGS (HYGIENE) LIMITED
REGISTERED NUMBER: 09417496

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2022

	Note	2022 £000	2021 £000
Creditors: amounts falling due within one year	4	(1,271)	(1,271)
Net current liabilities		<u>(1,271)</u>	<u>(1,271)</u>
Total assets less current liabilities		<u>(1,271)</u>	<u>(1,271)</u>
Net liabilities		<u>(1,271)</u>	<u>(1,271)</u>
Capital and reserves			
Profit and loss account		(1,271)	(1,271)
Total equity		<u>(1,271)</u>	<u>(1,271)</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by by:

Nicholas Bent
Nicholas Bent (Dec 16, 2022 17:09 GMT)

N J Bent
Director

Date: Dec 16, 2022

The notes on pages 10 to 12 form part of these financial statements.

JAMES BRIGGS (HYGIENE) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. General information

James Briggs (Hygiene) Limited is a private company limited by shares and incorporated in England and Wales. The address of its registered office is Salmon Fields Salmon Fields, Royton, Oldham, England, OL2 6HZ.

The Company did not trade during the current year or prior year.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The Company's functional and presentation currency is pounds sterling. All amounts in these financial statements have been rounded to the nearest £1,000.

The following principal accounting policies have been applied:

2.2 Going concern

On 16 February 2017, the Directors took the decision to cease trading following the sale of the entirety of the Company's trade and assets. As they do not intend to acquire a replacement trade, the Directors have not prepared the financial statements on the going concern basis. It is the Directors' intention to liquidate the legal entity during the course of 2022.

No adjustments have been made to the financial statements as a ceasing to apply the going concern basis.

2.3 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

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 income.

2.4 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.5 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an

JAMES BRIGGS (HYGIENE) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. Accounting policies (continued)

2.5 Financial instruments (continued)

impairment loss is recognised in the Income Statement.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

3. Employees

Excluding Directors, the Company had no employees in either the current year or the prior year.

The emoluments of the directors are paid by a fellow group undertaking, which makes no recharge to the Company. They are directors of a number of fellow subsidiaries and it is not possible to make an accurate apportionment of their emoluments in respect of each of the subsidiaries.

4. Creditors: Amounts falling due within one year

	2022	2021
	£000	£000
Amounts owed to group undertakings	1,271	1,271

Amounts owed to group undertakings are unsecured, interest free and repayable on demand.

5. Share capital

	2022	2021
	£000	£000
Allotted, called up and fully paid		
21,165 (2021: 21,165) ordinary shares of £0.001 each	-	-

Ordinary shares carry the right to vote and the right to participate in a dividend and distribution (including on winding up).

JAMES BRIGGS (HYGIENE) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. Post balance sheet events

There were no material events subsequent to 31 March 2022 and up until the authorisation of the financial statements, that have not been disclosed elsewhere in the financial statements.

7. Controlling party

The parent undertaking of the Company is James Briggs Limited, a company registered at Salmon Fields, Royton, Oldham, England, OL2 6HZ.

The ultimate parent undertaking and controlling party is Tetrosyl Group Limited, a company incorporated in England and Wales and registered at Newgate House, Newgate, Rochdale, OL16 1XB. The smallest and largest group to consolidate these financial statements is that headed by Tetrosyl Group Limited. Copies of the Tetrosyl Group Limited consolidated financial statements can be obtained from Companies house, Crown Way, Cardiff, CF14 3UZ.

The ultimate controlling party of Tetrosyl Group Limited is P D Schofield.