TORZ AND MACATONIA LIMITED

Registered Number 2995435

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the 52-week period ending 29 September 2019

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TORZ AND MACATONIA LIMITED

DIRECTORS AND OTHER INFORMATION
FOR THE PERIOD ENDED 29 SEPTEMBER 2019

DIRECTORS	R Marshall D Moir
REGISTERED OFFICE	Building 7, Chiswick Park 566 Chiswick High Road London W4 5YE United Kingdom
SOLICITORS	Wragge & Co LLP 55 Colmore Row Birmingham B3 2AS United Kingdom

TORZ AND MACATONIA LIMITED

STRATEGIC REPORT FOR THE PERIOD ENDED 29 SEPTEMBER 2019

The directors, in preparing this Strategic Report, have complied with s414C of the Companies Act 2006.

STATE OF AFFAIRS

The company was dormant throughout the 52--week period from 1 October 2018 to 29 September 2019 and is expected to remain dormant throughout the following financial period.

The directors do not recommend payment of a dividend (2018: nil).

Under section 480 of the Companies Act 2006 the company is exempt from the requirement for an audit to be performed.

The report and financial statements were approved and authorised for issue by the board of directors on 30 June 2020.

D.R.M. Moir.

D Moir
Director

TORZ AND MACATONIA LIMITED

DIRECTORS' REPORT FOR THE PERIOD ENDED 29 SEPTEMBER 2019

The directors present their report and the financial statements of the Company for the 52-week period ended 29 September 2019 (2018: 52-week period ended 30 September 2018)

PRINCIPAL ACTIVITIES AND FUTURE PROSPECTS

The company was dormant throughout the 52-week period from 1 September 2018 to 29 September 2019 and is expected to remain dormant throughout the following financial period.

Under section 480 of the Companies Act 2006 the company is exempt from the requirement for an audit to be performed.

DIRECTORS

The directors of the company who served throughout the period are:

P Harris (resigned 14 December 2018)
J Dunlop (resigned 14 December 2018)
M Sebastian (resigned 14 December 2018)
R Marshall
M Brok (resigned 17 Apr 2020)
D Moir (appointed 17 April 2020)

None of the directors had any interests that required disclosure in the company or any other group company at 29 September 2019 or 30 September 2018.

DIVIDENDS

The directors do not recommend payment of a dividend (2018: nil).

POLITICAL CONTRIBUTIONS

The Company made no political contributions during the period or in the previous period.

EVENTS SINCE THE BALANCE SHEET DATE

There have been no material events since the balance sheet date, which impact the results reported in these accounts or which require disclosure.

GOING CONCERN

The directors expect that the Company will be liquidated in the near future. These financial statements have therefore been prepared on a basis other than that of a going concern. No material adjustments arose as a result of ceasing to apply the going concern basis.

The report and financial statements were approved and authorised for issue by the board of directors on 30 June 2020.

D.R.M. Moir

D Moir
Director

TORZ AND MACATONIA LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE PERIOD ENDED 29 SEPTEMBER 2019

The directors are responsible for preparing the annual 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 and 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 estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records that 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.

TORZ AND MACATONIA LIMITED

BALANCE SHEET
FOR THE PERIOD ENDED 29 SEPTEMBER 2019

	Note	As at 29 September 2019 £	As at 30 September 2018 £
CURRENT ASSETS			
Debtors - amounts owed by group undertakings		224,643	224,643
CAPITAL AND RESERVES			
Called up share capital	4	50,000	50,000
Profit and loss account	5	174,643	174,643
SHAREHOLDER'S FUNDS		224,643	224,643

The financial statements for TORZ AND MACATONIA LIMITED (registration number 2995435) were approved by the board of directors on 30 June 2019.

For the year ending 30 September 2018 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of the accounts for the period in question in accordance with section 476 of the Companies Act 2006; and
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of the Board of Directors by

D.R.M. Moir.

D Moir
Director

1. PRINCIPAL ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom law and accounting standards. All policies have been applied consistently in the current and preceding periods.

No profit and loss account has been prepared as the company has not traded in the current or preceding periods.

2. RESULTS FOR THE FINANCIAL PERIOD

No profit and loss account is presented with these financial statements because the company has not received income, incurred expenditure or recognised any gains or losses during either the period under review or the preceding financial period.

3. DIRECTORS AND EMPLOYEES

There are no employees of the company in either the current or preceding financial periods. All UK employees of the group are employed by another group company, Starbucks EMEA Limited. The details of the average monthly number of employees and remuneration for the period are disclosed in the financial statements of Starbucks EMEA Limited.

The directors of the company are also directors of the trading company, Starbucks EMEA Limited, and it is not practicable to allocate their remuneration for the current or preceding financial period between their services to each company. The details of their remuneration for the period are disclosed in the financial statements of Starbucks EMEA Limited.

4. CALLED UP SHARE CAPITAL

	At 29 September 2019 And 30 September 2018 Ordinary shares of £1 each	
	Number	£
Authorised	50,000	50,000
Allotted, called up and fully paid	50,000	50,000

5. PROFIT AND LOSS ACCOUNT

	Period ended 29 September 2019 £	Period ended 30 September 2018 £
Balance	174,643	174,643

6. PARENT COMPANY

The company's immediate parent company and controlling party is Starbucks Coffee Holdings (UK) Limited, a company incorporated in Great Britain. Starbucks Corporation, a company registered in the state of Washington, USA is considered to be the ultimate parent company and controlling party. The smallest and largest group in which the results of TORZ AND MACATONIA LIMITED are consolidated is that headed by Starbucks Corporation.

Copies of the consolidated accounts of Starbucks Corporation can be obtained from the Investor Relations section of the Starbucks website at investor.starbucks.com.

7. RELATED PARTY TRANSACTIONS

The company has taken advantage of the exemption granted by paragraph 3c) of Financial Reporting Standard 8 - "Related Party Disclosures" not to disclose related party transactions with Starbucks group companies.