

# HBN Restaurants Limited

## Director's Report

### Year ended 31 December 2021

The director presents her report and the financial statements of the company for the year ended 31 December 2021.

#### Directors

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

Mr C J Nicholls (Ceased 7 May 2022)  
Mrs S M Nicholls

#### Dividends

Particulars of recommended dividends are detailed in note 13 to the financial statements.

#### Greenhouse gas emissions and energy consumption

	Unit	2021	2020
Emissions resulting from activities for which the company is responsible	tCO <sub>2</sub> e	1,082	1,356
Emissions resulting from the purchase of electricity by the company for its own use	tCO <sub>2</sub> e	103	109
Total emissions	tCO <sub>2</sub> e	1,185	1,465
Total energy consumption	kWh	6,980,318	5,176,265

# HBN Restaurants Limited

## Director's Report *(continued)*

### Year ended 31 December 2021

*Methodologies for energy and emissions calculations*

#### **Reporting Period**

Emissions are reported against the accounting year covering the period 1st January to 31st December 2021.

#### **Reporting Boundary**

Financial Control Approach - McDonald's reports any emissions from its operations for which it has the ability to directly influence financial and operating policies to gain economic benefit. This is focussed predominantly on energy consumed in buildings where MCoOp are the bill payer, this includes vacant units where they pay the bill until it is reoccupied or disposed of. This is restricted to the UK where we have full financial control over our operations.

#### **Greenhouse Gases Reported**

All greenhouse gas emissions are reported in tonnes of carbon dioxide equivalent (TCO<sub>2e</sub>) to account for all six of the Kyoto Protocol GHG's.

#### **Emissions Factors**

The Government's Greenhouse gas reporting conversion factors for 2020 and 2021.

#### **Baseline Year**

Covers the period from 1st January to 31st December 2020, as this is the first year required to report emissions under the SECR legislation.

#### **Intensity Ratio**

McDonald's uses annual turnover (tCO<sub>2e</sub>/£) to normalise and compare its emissions over time.

#### **Exclusions**

McDonald's do not currently report fugitive emissions (refrigerant leakage) from refrigeration and air conditioning systems in leased properties or fleet. This is due to the difficulty in obtaining centralised data on refrigerant top-ups and the fact a majority of our buildings are out of scope as franchisees manage the HVAC systems. Given the size and types of emission sources listed by McDonald's, fugitive emissions are expected to be a very small proportion of total emissions and are therefore considered immaterial.

#### **Employment of disabled persons**

The company gives full consideration to applications for employment from disabled persons where the requirements of the job can be adequately fulfilled by a handicapped or disabled person. Where existing employees become disabled, it is the company's policy wherever practicable to provide continuing employment under normal terms and conditions and to provide training and career development and promotion to disabled employees wherever appropriate.

#### **Employee involvement**

Employee numbers have increased during the year to an average of 1,026 (2020: 997). During the year the policy of providing employees with information about the company has been continued through internal media methods in which employees have also been encouraged to present their suggestions and views on the company's performance. Regular meetings are held between local management and employees to allow a free flow of information and ideas. The company is opposed to all forms of unlawful and unfair discrimination: selection for employment, promotion, training or any other benefit is on the basis of aptitude and ability.

# HBN Restaurants Limited

## Director's Report *(continued)*

Year ended 31 December 2021

### Director's responsibilities statement

The director is responsible for preparing the strategic report, director's report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has 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 director must not approve the financial statements unless she is 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 director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting 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 director is 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. She is 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.

A resolution to reappoint Lamont Pridmore as auditors will be proposed at the forthcoming Annual General Meeting.

# **HBN Restaurants Limited**

## **Director's Report** *(continued)*

**Year ended 31 December 2021**

This report was approved by the board of directors on 26 September 2022 and signed on behalf of the board by:

Mrs S M Nicholls  
Director

Registered office:  
Granary Cottage  
Moorhouse  
Carlisle  
Cumbria  
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