

B.E. INTERNATIONAL FOODS LIMITED

Directors' report and financial statements
Registered number 602013

17 September 2016



L62LL5PD

LD5

20/03/2017

#21

COMPANIES HOUSE

Directors' report

The directors present their report and the financial statements of the Company for the 53 week period ended 17 September 2016.

Principal activity

The company has not traded during the period.

Results and Dividends

The Company did not trade during the 53 week period ended 17 September 2016 (2015: £nil). No dividends were paid in the year (2015: £nil).

Directors

The directors who held office during the period were:-

P A Russell

R S Schofield

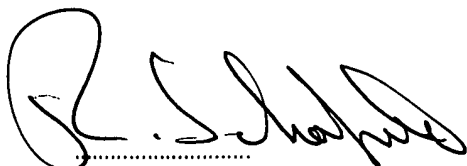
J P Willis

P R Kenward

Political and charitable contributions

The Company made no political or charitable donations nor incurred any political expenditure during the current or previous financial period.

By Order of the Board



RS SCHOFIELD

Secretary

20/3/2017

Weston Centre
10 Grosvenor Street
London
W1K 4QY

Balance sheet

at 17 September 2016

| | Note | 17 September 2016 £000 | 12 September 2015 £000 |
|----------------------------------|------|---------------------------|---------------------------|
| Fixed Assets | | | |
| Investments | 4 | 2,505 | 2,505 |
| Net assets | | 2,505 | 2,505 |
| Capital and reserves | | | |
| Called up share capital | 5 | 1,000 | 1,000 |
| Profit and loss account | 6 | 1,505 | 1,505 |
| Equity shareholders' fund | | 2,505 | 2,505 |

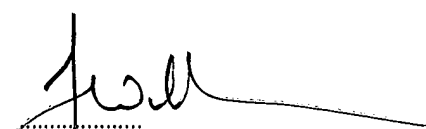
The notes on pages 5 to 6 form part of these financial statements

STATEMENT BY THE DIRECTORS

The directors:

- (a) confirm that the company was entitled to exemption under section 480 of the Companies Act 2006 relating to dormant companies from the requirement to have its financial statements for the financial year ended 17 September 2016 audited;
- (b) confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006; and
- (c) acknowledge their responsibilities for:
 - (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Companies Act 2006; and
 - (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 393 and 394 of the Companies Act 2006, and which otherwise comply with the requirements of that Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by the board of directors on 14 March 2017 and were signed on its behalf by:


 JP WILLIS
 Director

Reconciliation of movement in shareholders' funds
for the period ended 17 September 2016

| | 17 September 2016 £000 | 12 September 2015 £000 |
|--|---------------------------------------|---------------------------------------|
| Profit for the financial year | - | - |
| Net increase in shareholders' funds | - | - |
| Opening shareholders' funds | 2,505 | 2,505 |
| Closing shareholders' funds | 2,505 | 2,505 |

Notes

(forming part of the financial statements)

1. Accounting Reference Date

The accounting reference date of the Company is the Saturday nearest to 15 September. Accordingly, these financial statements have been prepared for the 53 week period ended 17 September 2016.

2. Accounting Policies

The financial statements have been prepared in accordance with Financial Reporting Standard 101 'Reduced Disclosures Framework' ("FRS 101") and provisions applicable to small companies' regime and the Companies Act 2006.

For all periods up to and including the period ended 12 September 2015, the company prepared its financial statements in accordance with previously extant United Kingdom Generally Accepted Accounting Practice ("UK GAAP"). The financial statements for the 53 weeks ended 17 September 2016 are the first the company has prepared in accordance with FRS 101.

The company's transition date to FRS 101 was 13 September 2014, which is the date from which any changes in accounting policies, restatements or presentational changes required on adoption of FRS 101 would have been made.

No measurement or recognition adjustments to either the 53 weeks ended 17 September 2016 or the 52 weeks ended 12 September 2015 were required upon adoption of FRS 101.

Investments

Investments are stated at the lower of cost and, if permanently lower, directors' valuation.

3. Directors and employees

No individuals were employed by the Company during either period. The directors received no remuneration for their services to the Company in the period (2015:£nil). The present directors are employed by, and receive remuneration for services from, a wholly owned subsidiary of the ultimate parent company.

4. Investments

| | 17 September 2016 £000 | 12 September 2015 £000 |
|-------------------------------------|------------------------------|------------------------------|
| Shares in group undertakings | | |
| Cost | 6,031 | 6,031 |
| Provisions | (3,526) | (3,526) |
| Net Book value | 2,505 | 2,505 |

The Company held more than 10% of the issued share capital of the following undertakings:

| <u>Name</u> | <u>Nature of business</u> | <u>Registration or incorporation</u> | <u>Shares held Class and Percentage</u> |
|---|---------------------------------|--------------------------------------|---|
| Westmill Food Europe GmbH (formerly B.E. International Foods GmbH) | Food importers and distributors | Germany | Ordinary 100% Direct |
| Westmill Foods Europe B.V. | Food importers and exporters | Netherlands | Ordinary 100% Direct |

5. Share Capital

| | 17 September 2016 £'000 | 12 September 2015 £'000 |
|---|-------------------------------|-------------------------------|
| Allotted, called up and fully paid | | |
| 1,000,000 ordinary shares of £1 each – equity | 1,000 | 1,000 |

6. Reserves

| | Profit and loss account £'000 |
|---------------------------------|----------------------------------|
| At beginning of period | 1,505 |
| Profit for the financial period | - |
| At end of period | 1,505 |

Ultimate parent company and parent undertaking

The ultimate holding company is Wittington Investments Limited, which is incorporated in Great Britain and registered in England and Wales.

The largest group in which the results of the company are consolidated is that headed by Wittington Investments Limited. The smallest group in which they are consolidated is that headed by Associated British Foods plc, which is

incorporated in Great Britain and registered in England and Wales. The consolidated accounts of these groups are available to the public and may be obtained from Weston Centre, 10 Grosvenor Street, London W1K 4QY. The consolidated accounts of Associated British Foods plc are also available for download on the group's website at www.abf.co.uk.