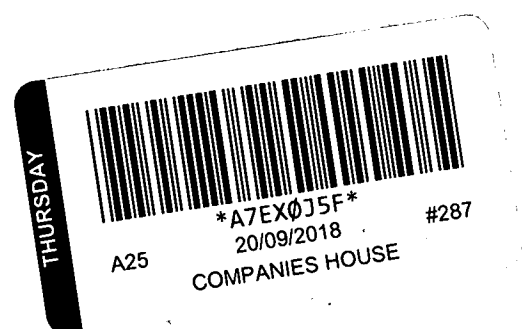


**ABR Foods Limited**

**Annual report and financial statements**

**Registered number 0860691**

**31 December 2017**



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## **Directors' report**

The director presents the annual report and financial statements for the year ended 31 December 2017.

### **Activities**

The company has not traded in the year and therefore made neither profit nor loss.

### **Directors**

The director who held office during the year was:

D Mouton (resigned 23<sup>rd</sup> March 2018)

The director who holds office at the publication of these financial statements is

N B Streatfield (appointed 23<sup>rd</sup> March 2018)

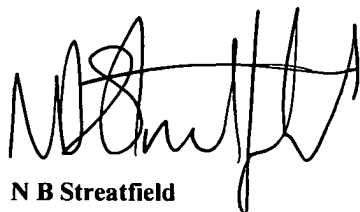
### **Employees**

No persons were employed in the current or prior year.

### **Political contributions**

The Company made no political donations or incurred any political expenditure during the year.

By order of the board



**N B Streatfield**  
*Director*

Roquette UK Limited  
Sallow Road  
Corby  
Northamptonshire  
NN17 5JX

18 September 2018

## **Statement of Directors' responsibilities in respect of the directors' report and the financial statements**

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 they have elected to prepare the financial statements in accordance with UK accounting standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 101 *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 and then apply them consistently;
- make judgements 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;
- assess the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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 responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

**Balance Sheet**  
*at 31 December 2017*

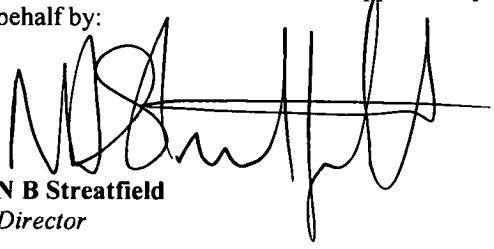
|                             | <i>Note</i> | <b>2017</b><br><b>£000</b> | <b>£000</b> | 2016<br>£000 | <b>£000</b> |
|-----------------------------|-------------|----------------------------|-------------|--------------|-------------|
| <b>Current assets</b>       |             |                            |             |              |             |
| Debtors                     | 4           | <b>13,299</b>              |             | 13,299       |             |
| <b>Net assets</b>           |             | <b>13,299</b>              |             | 13,299       |             |
| <b>Capital and reserves</b> |             |                            |             |              |             |
| Called up share capital     | 5           | <b>1,500</b>               |             | 1,500        |             |
| Profit and loss account     |             | <b>11,799</b>              |             | 11,799       |             |
| <b>Shareholders' funds</b>  |             | <b>13,299</b>              |             | 13,299       |             |

For the financial year to 31 December 2017, the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements were approved by the board of directors on 18 September 2018 and were signed on its behalf by:

  
**N B Streatfield**  
*Director*

Company registered number: 0860691

## Notes

(forming part of the financial statements)

### 1 Accounting policies

ABR Foods Limited (the "Company") is a company limited by shares and incorporated and domiciled in the UK.

These financial statements were prepared in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard* applicable in the UK and Republic of Ireland ("*FRS 102*") as issued in August 2014. The amendments to FRS 102 issued in July 2015 and effective immediately have been applied. The presentation currency of these financial statements is sterling. All amounts in the financial statements have been rounded to the nearest £1,000.

The Company's ultimate parent undertaking, Roquette Frères SA includes the Company in its consolidated financial statements. The consolidated financial statements of Roquette Frères SA are prepared in accordance with International Financial Reporting Standards as adopted by the EU and are available to the public and may be obtained from Roquette Frères SA, 62080 Lestrem, Nord-Pas-de-Calais. In these financial statements, the company is considered to be a qualifying entity (for the purposes of this FRS) and has applied the exemptions available under FRS 102 in respect of the following disclosures:

- Reconciliation of the number of shares outstanding from the beginning to end of the period;
- Cash Flow Statement and related notes; and
- Key Management Personnel compensation.

As the consolidated financial statements of Roquette Frères SA include the equivalent disclosures, the Company has also taken the exemptions under FRS 102 available in respect of the following disclosures:

- Certain disclosures required by FRS 102.26 *Share Based Payments*; and,
- The disclosures required by FRS 102.11 *Basic Financial Instruments* and FRS 102.12 *Other Financial Instrument Issues* in respect of financial instruments not falling within the fair value accounting rules of Paragraph 36(4) of Schedule 1.

The Company proposes to continue to adopt the reduced disclosure framework of FRS 102 in its next financial statements.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements. On first time adoption of FRS 102, the Company has not retrospectively changed its accounting under old UK GAAP for derecognition of financial assets and liabilities before the date of transition, hedge accounting for any hedging relationships that no longer existed at the date of transition, accounting estimates or discontinued operations.

#### 1.1 Measurement convention

The financial statements are prepared on the historical cost basis.

### 2 Staff numbers and costs

No persons were employed in the current or prior year.

### 3 Directors' remuneration

The director did not provide material qualifying services to the company in the year, therefore did not receive any remuneration for his services to the Company.

## Notes (continued)

### 4 Debtors

|                                    | 2017<br>£000  | 2016<br>£000  |
|------------------------------------|---------------|---------------|
| Amounts owed by group undertakings | 13,299        | 13,299        |
|                                    | <u>13,299</u> | <u>13,299</u> |

All debtors are due within one year.

### 5 Capital and reserves

|                                           | 2017<br>£000 | 2016<br>£000 |
|-------------------------------------------|--------------|--------------|
| <i>Allotted, called up and fully paid</i> |              |              |
| 1,500,000 ordinary shares of £1 each      | 1,500        | 1,500        |
|                                           | <u>1,500</u> | <u>1,500</u> |

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the Company.

### 6 Ultimate parent company

The Company is a subsidiary undertaking of Roquette Frères SA which is also the ultimate controlling party of the Company.

The largest and smallest group in which the results of the Company are consolidated is that headed by Roquette Frères SA, incorporated in France. The consolidated financial statements of these groups are available to the public and may be obtained from Roquette Frères SA, 62080 Lestrem, Nord-Pas-de-Calais.