

ABR FOODS LIMITED

**UNAUDITED
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

WEDNESDAY



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21/06/2023
COMPANIES HOUSE

ABR FOODS LIMITED

COMPANY INFORMATION

Directors	Kim Waldemar Jensen Romain Vincent Plessis
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Registered number	00860691
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Registered office	2nd Floor 55 Ludgate Hill London EC4M 7JW
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ABR FOODS LIMITED

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

The directors present their report and the financial statements for the year ended 31 December 2022.

Directors

The directors who served during the year were:

Kim Waldemar Jensen
Romain Vincent Plessis

Directors' responsibilities statement

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 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 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.

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.

Kim Waldemar Jensen

Director

Date:

DocuSigned by:
Kim Jensen
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09-Jun-2023

ABR FOODS LIMITED
REGISTERED NUMBER: 00860691

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £000	2021 £000
Current assets			
Debtors: amounts falling due within one year	3	13,299	13,299
		<u>13,299</u>	<u>13,299</u>
Net assets		<u>13,299</u>	<u>13,299</u>
Capital and reserves			
Called up share capital	4	1,500	1,500
Profit and loss account		11,799	11,799
		<u>13,299</u>	<u>13,299</u>

For the year ended 31 December 2022 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The Company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

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

Kim Waldemar Jensen
 Director

DocuSigned by:
 Kim Jensen
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The notes on pages 3 to 4 form part of these financial statements.

ABR FOODS LIMITED

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

1. General information

The Company is a company limited by shares and incorporated and domiciled in the UK.

The Company has not traded during the year and therefore made neither profit nor loss.

The Company has no employees other than the directors, who did not receive any remuneration (2021 - £NIL).

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 Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

2.2 Going concern

The Directors have assessed the Company's financial position, forecasts, anticipated cash flows and future plans and have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future and continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Having regard to the above, the Directors believe it appropriate to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Debtors

Short-term debtors are measured at transaction price, less any impairment.

3. Debtors

	2022	2021
	£000	£000
Amounts owed by group undertakings	13,299	13,299

4. Share capital

	2022	2021
	£000	£000
Allotted, called up and fully paid		
1,500,000 ordinary shares shares of £1.00 each	1,500	1,500

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.

ABR FOODS LIMITED

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

5. Controlling party

The Company is a subsidiary undertaking of Roquette Freres SA, which is the immediate and ultimate parent Company, incorporated in France.

Roquette Freres SA is the parent Company of the largest and smallest group of which the Company is a member and for which group financial statements are drawn up. Financial statements are available to the public and may be obtained from 1 rue de la Haute Loge, 62136 Lestrem, France.