

# **Supercook Limited**

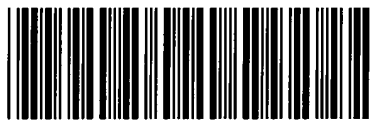
Report and Financial Statements

Year Ended

31 December 2016

Company Number 1118792

WEDNESDAY



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# **Supercook Limited**

## **Report and financial statements for the year ended 31 December 2016**

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### **Directors**

P A Franks  
A Unruhe  
Dr M Reintjes

### **Secretary and registered office**

Oakwood Corporate Secretary Limited, 4600 Park Approach, Thorpe Park, Leeds, West Yorkshire, LS15 8GB

### **Company number**

1118792

### **Auditors**

BDO LLP, 1 Bridgewater Place, Water Lane, Leeds, LS11 5RU

# Supercook Limited

## Report of the directors for the year ended 31 December 2016

The directors present their report together with the audited financial statements for the year ended 31 December 2016.

### Directors' responsibilities

The directors are responsible for preparing the 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 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 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

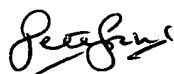
The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies 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.

### Auditors

All of the directors as at the date of this report have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information. The directors are not aware of any relevant audit information of which the company's auditor is unaware.

### Approval

This Directors' Report was approved on behalf of the Board on 20<sup>th</sup> March 2017



P Franks  
Director

# **Supercook Limited**

## **Independent auditor's report**

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### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SUPERCOOK LIMITED**

We have audited the financial statements of Supercook Limited for the year ended 31 December 2016 which comprise the income statement, the balance sheet, the statement of changes in equity and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of directors and auditors**

As explained more fully in the statement of directors' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the FRC's website at [www.frc.org.uk/auditscopeukprivate](http://www.frc.org.uk/auditscopeukprivate).

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2016 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

# Supercook Limited

## Independent auditor's report (*continued*)

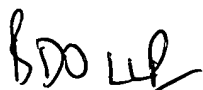
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### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



Paul Davies (senior statutory auditor)  
For and on behalf of BDO LLP, statutory auditor  
Leeds  
United Kingdom

Date: 30/3/17

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

# Supercook Limited

## Income statement for the year ended 31 December 2016

	2016 £'000	2015 £'000
Other operating profit	-	-
<b>Operating profit/(loss)</b>	-	-
<b>Profit on ordinary activities before taxation</b>	-	-
Taxation on profit from ordinary activities	-	-
<b>Profit for the financial year</b>	-	-

The company did not trade during the year.

The notes on pages 7 and 8 form part of these financial statements.

# Supercook Limited

## Balance sheet at 31 December 2016

<b>Company number 1118792</b>	<b>Note</b>	<b>2016 £'000</b>	<b>2016 £'000</b>	<b>2015 £'000</b>	<b>2015 £'000</b>
<b>Fixed assets</b>					
Investments	4		893		893
<b>Current assets</b>					
Debtors – due within one year		-		-	
<b>Creditors: amounts falling due within one year</b>	5	(591)		(591)	
<b>Net current liabilities</b>			(591)		(591)
<b>Net assets</b>			302		302
<b>Capital and reserves</b>					
Called up share capital			250		250
Profit and loss account			52		52
<b>Shareholders' funds</b>			302		302

The financial statements were approved by the Board of Directors and authorised for issue on 20<sup>th</sup> March 2017

  
P Franks  
Director

The notes on pages 7 and 8 form part of these financial statements.

# Supercook Limited

## Statement of changes in equity for the year ended 31 December 2016

	Share capital £'000	Profit and loss account £'000	Total equity £'000
At 1 January 2015	250	52	302
<b>Comprehensive income for the year</b>			
Profit for the year 2015	-	-	-
	<hr/>	<hr/>	<hr/>
<b>31 December 2015</b>	250	52	302
	<hr/>	<hr/>	<hr/>
<b>Comprehensive income for the year</b>			
Profit for the year 2016	-	-	-
	<hr/>	<hr/>	<hr/>
<b>31 December 2016</b>	250	52	302
	<hr/>	<hr/>	<hr/>

The notes on pages 7 and 8 form part of these financial statements.



# Supercook Limited

## Notes forming part of the financial statements for the year ended 31 December 2016

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### 1 Accounting policies

The company was incorporated in the United Kingdom. The financial statements have been prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland.

The preparation of financial statements in compliance with FRS 102 requires the use of certain accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies. On the basis that the company does not trade the directors do not consider there to be any critical accounting estimates requiring further explanation.

#### *Consolidated financial statements*

The company has taken advantage of the exemption not to prepare group financial statements. The company is a wholly owned subsidiary and its parent undertaking is incorporated within a member state of the European Community. These financial statements therefore present information about the company only.

#### *Cash flow statement*

There were no cash transactions in the year. As such, no cash flow statement has been prepared.

#### *Financial instruments*

Debt instruments, like loans and other accounts receivable and payable, are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Income Statement.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate.

Financial liabilities and equity are classified according to the substance of the financial instrument's contractual obligations, rather than the financial instrument's legal form.

#### *Investments*

Investments in subsidiary undertakings are stated in the balance sheet at cost, less provision for any permanent diminution in value.

### 2 Directors' remuneration

Director's remuneration was borne by another group company.

### 3 Operating profit

The cost of the company's audit was borne by Dr Oetker (UK) Limited in both years.

# Supercook Limited

Notes forming part of the financial statements  
for the year ended 31 December 2016 (*continued*)

## 4 Investments

	Shares in group undertakings £'000
<i>Cost</i>	
At 1 January 2016 and 31 December 2016	2,615
<i>Impairment</i>	
At 1 January 2016	1,722
Impairment in the year	-
At 31 December 2016	1,722
<i>Net book value</i>	
At 31 December 2016	893
At 31 December 2015	893

At 31 December 2016, the company had a 100% interest in the issued share capital of RSL Sherburn Unlimited, a non-trading company registered in England and Wales, being 50% owned directly and 50% held in trust by Supercook UK Holdings Limited.

## 5 Creditors: amounts falling due within one year

	2016 £'000	2015 £'000
Amounts owed to group undertakings	591	591

## 6 Related party disclosures

There were no related party transactions in the year.

## 7 Ultimate parent company

The intermediate parent company is Dr Oetker (UK) Limited which is incorporated in the United Kingdom.

The directors consider the company's ultimate controlling party to be Dr August Oetker KG, which is registered in Germany.

Consolidated financial statements are prepared by the ultimate controlling party, Dr August Oetker KG. Copies of the consolidated financial statements of Dr August Oetker KG can be obtained from Dr August Oetker KG, Lutterstrasse 14, 33617 Bielefeld, Germany.