

Registered number: 3254656

**IMCO (3496) Limited**  
**Annual report and unaudited accounts**  
**for the period ended 31 August 2023**



**Directors' report for the period ended 31 August 2023**

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The Directors present their annual report and unaudited accounts for the period ended 31 August 2023.

The comparative information is for the period ended 31 August 2022.

**Results for the period**

The Company is dormant and has not traded during this period or the previous period. During these periods, the Company received no income and incurred no expenditure and therefore made neither profit nor loss.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

**Directors and their interests**

The Directors who served during the period and at the date of this report are shown below:

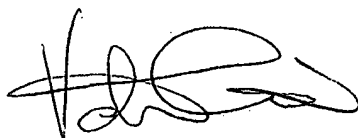
P Steyaert (appointed on 01 September 2021)  
V Conti (appointed on 01 January 2022)  
C Santarelli (appointed on 01 January 2023)  
M Pescarolo (resigned on 31 December 2022)

**Audit**

For the period ended 31 August 2023, the Company was entitled to exemption from audit under Section 480 of the Companies Act 2006.

By order of the board

V Conti  
Director  
25<sup>th</sup> March 2024



**Balance sheet as at 31 August 2023**

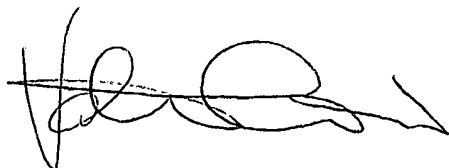
	Note	31 August 2023 £	31 August 2022 £
<b>Current assets</b>			
Debtors	3	100	100
<b>Net assets</b>		<b>100</b>	100
<b>Capital and reserves</b>			
Called up share capital	4	100	100
<b>Equity shareholders' funds</b>		<b>100</b>	100

The Directors:

- (a) Confirm that the Company was entitled to exemption under sub-section (1) of Section 480 of the Companies Act 2006 for the requirement to have its accounts for the financial period ended 31 August 2023 audited;
- (b) Confirm that the members have not required the Company to obtain an audit of its accounts for the financial period in accordance with sub-section (3) of Section 476 of that Act;
- (c) Acknowledge their responsibilities for:
  - i) ensuring that the Company keeps accounting records which comply with Section 386 of the Companies Act 2006; and
  - ii) preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Section 386 of the Companies Act 2006.

These financial statements were approved by the board of Directors on 25<sup>th</sup> March 2024 and were signed on its behalf by:

V Conti  
Director



**Notes to the financial statements for the period ended 31 August 2023****1 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are summarised below. They have all been applied consistently throughout the period and preceding period, are reviewed regularly and are judged to be the most appropriate to the Company's circumstances.

**Accounting convention**

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain fixed assets and are in accordance with applicable accounting standards.

**Cash flow statement**

The Company does not have any cash therefore a cash flow statement has not been prepared.

**2 Employee costs**

The Directors of the Company for financial years 2022/2023 and 2021/2022 were remunerated for their services by the parent Company, Thorntons Limited, and this was not recharged to the Company as none related to services to this Company. There are no employees other than the directors for the period (2022: none).

**3 Debtors**

	<b>31 August 2023 £</b>	<b>31 August 2022 £</b>
Amounts due from group undertakings	<b>100</b>	100

**4 Ordinary shares**

	<b>31 August 2023 £</b>	<b>31 August 2022 £</b>
<b>Authorised, allotted and fully paid</b>		
100 (2022: 100) ordinary shares of £1 each	<b>100</b>	100

**5 Ultimate parent undertaking**

The Directors regard Thorntons Limited as the immediate parent company and Ferrero International S.A., a company incorporated in Luxembourg, as the ultimate parent company and controlling entity. This is the smallest and largest group of which the Company is a member and for which group financial statements are prepared. It's principal place of business is 16, Route de Trèves, L-2633 Senningerberg, Luxembourg and consolidated financial statements may be obtained from Tribunal d'Arrondissement Luxembourg, Registre de Commerce et des Societes de Luxembourg, BP 15, L-2010 Luxembourg

**6 Related party transactions**

Funds are transferred between other Group companies, dependent on the operational needs of individual companies. The Directors do not consider it meaningful to set out the gross amounts of transfers between individual companies. Balances due from other Group companies are shown in note 3 to the financial statements.