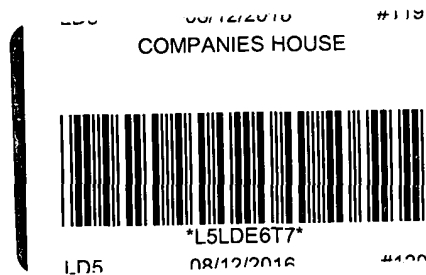


Abbreviated Accounts G.G. (Europe) Limited

For the period ended 30 June 2016



Registered number: 04947817

Abbreviated accounts

Company Information

Directors	Mr C L Kop (resigned 18 April 2016) Mr N White (resigned 18 April 2016) Mr A C Eves-Brown (resigned 18 April 2016) Mr C Jinks (appointed 18 April 2016) Mr C Noble (appointed 18 April 2016) Mr J Schwartz (appointed 18 April 2016)
Company secretary	Jordan Company Secretaries Limited
Registered number	04947817
Registered office	Haddenham Business Park Pegasus Way Aylesbury Buckinghamshire HP17 8LB
Independent auditor	Grant Thornton UK LLP Chartered Accountants & Statutory Auditor Grant Thornton House 202 Silbury Boulevard Milton Keynes MK9 1LW
Solicitors	Minter Ellison 10 Dominion Street London EC2M 2EE

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Independent auditor's report to G.G. (Europe) Limited

Under section 449 of the Companies Act 2006

We have examined the abbreviated accounts, which comprise the Balance sheet and the related notes, together with the financial statements of G.G. (Europe) Limited for the period ended 30 June 2016 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special 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, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion on financial statements

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts which comprise the Balance sheet and the related notes have been properly prepared in accordance with the regulations made under that section.

Grant Thornton UK LLP

William Devitt (Senior statutory auditor)

for and on behalf of

Grant Thornton UK LLP

Statutory Auditor

Chartered Accountants

Milton Keynes

Date: 24 November 2016

Abbreviated balance sheet

As at 30 June 2016

	Note	£	30 June 2016 £	£	28 June 2015 £
Fixed assets					
Intangible assets	2		-		192,709
Tangible assets	3		25,253		33,360
			<u>25,253</u>		<u>226,069</u>
Current assets					
Stocks		413,287		400,252	
Debtors		229,621		201,223	
Cash at bank		133,297		56,730	
		<u>776,205</u>		<u>658,205</u>	
Creditors: amounts falling due within one year		<u>(1,856,359)</u>		<u>(292,482)</u>	
Net current (liabilities)/assets			<u>(1,080,154)</u>		<u>365,723</u>
Total assets less current liabilities			<u>(1,054,901)</u>		<u>591,792</u>
Creditors: amounts falling due after more than one year			<u>-</u>		<u>(1,338,211)</u>
Net liabilities			<u>(1,054,901)</u>		<u>(746,419)</u>
Capital and reserves					
Called up share capital	4		1,033,221		1,033,221
Share premium account			954,000		954,000
Profit and loss account			<u>(3,042,122)</u>		<u>(2,733,640)</u>
Shareholders' deficit			<u>(1,054,901)</u>		<u>(746,419)</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on *3 NOVEMBER 2016*.



Mr C Jinks
Director

The notes on pages 3 to 6 form part of these financial statements.

Notes to the abbreviated accounts

For the period ended 30 June 2016

1. Accounting policies

The accounting policies remain unchanged from the previous year and are set out below.

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Going concern

The directors have considered the working capital needs of the business for the twelve month period from approval of these financial statements. The company meets its day-to-day working capital requirements by the agreed continued support of the ultimate parent company, McCormick & Company, Inc.

The directors consider that the company will continue in operational existence for the foreseeable future and therefore consider it appropriate to prepare the financial statements on a going concern basis.

1.3 Turnover

The turnover shown in the profit and loss account represents income received in respect of the sale of chilled herbs, spices and seasonings.

Revenue is recognised when goods are dispatched.

1.4 Intangible fixed assets and amortisation

Intangible fixed assets are stated at cost less amortisation. Amortisation is provided at rates calculated to write off the cost of intangible fixed assets over their expected useful lives on the following bases:

Licences	- 20 years straight line
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1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & machinery	- 5 - 20 years straight line
Fixtures & fittings	- 7 years straight line
Computer equipment	- 3 years straight line

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving items.

1.7 Operating leases

Rentals under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

Notes to the abbreviated accounts

For the period ended 30 June 2016

1. Accounting policies (continued)

1.8 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and loss account.

1.9 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the period.

1.10 Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

Notes to the abbreviated accounts

For the period ended 30 June 2016

2. Intangible fixed assets

	£
Cost	
At 29 June 2015	466,487
Impairment charge	(466,487)
At 30 June 2016	-
Amortisation	
At 29 June 2015	273,778
Charge for the period	23,328
Impairment charge	(297,106)
At 30 June 2016	-
Net book value	
At 30 June 2016	-
At 28 June 2015	192,709

3. Tangible fixed assets

	£
Cost	
At 29 June 2015 and 30 June 2016	76,050
Depreciation	
At 29 June 2015	42,690
Charge for the period	8,107
At 30 June 2016	50,797
Net book value	
At 30 June 2016	25,253
At 28 June 2015	33,360

4. Share capital

	30 June 2016 £	28 June 2015 £
Authorised, allotted, called up and fully paid		
1,033,221 Ordinary shares of £1 each	1,033,221	1,033,221

Notes to the abbreviated accounts

For the period ended 30 June 2016

5. Ultimate parent undertaking and controlling party

The company is a subsidiary undertaking of Botanical Food Company Pty Limited, incorporated in Australia. The ultimate parent company is McCormick & Company, Inc, a company registered in the United States of America.