

**B.E. INTERNATIONAL FOODS LIMITED**

Annual report and financial statements  
Registered number 602013

12 September 2020



## Strategic report

The directors present their strategic report for the 52-week period ended 12 September 2020.

### *Review of the company's business*

The company did not trade during the period ended 12 September 2020.

### *Principal risks and uncertainties*

The company is non-trading and is therefore not exposed to any significant unusual risks or uncertainties.

The company belongs to the Associated British Foods plc group of companies. A full description of the principal risks and uncertainties applicable to the Associated British Foods plc group are disclosed on pages 84 to 90 of the 2020 Annual Report of Associated British Foods plc, which is available at [www.abf.co.uk](http://www.abf.co.uk).

### *Engaging with our stakeholders - Section 172 Statement*

The directors are required to act in a way which they consider, in good faith, is most likely to promote the success of the company for the benefit of its members as a whole and, in doing so, have regard (amongst other matters) to the matters set out in section 172(1)(a) to (f) of the Companies Act 2006

The company is a subsidiary of Associated British Foods plc and, as such, the company has adopted an directors have due regard to applicable group policies and procedures which impact on the company's stakeholders, including those referred to on page 72 of the Associated British Foods plc Annual Report and Accounts 2020

### Stakeholders and engagement

Although the company is non-trading and it is not anticipated that the company will commence trading in the foreseeable future, the directors have identified that the key stakeholders with whom engagement is fundamental to the Company's ongoing success are:

- Subsidiaries of the company
- Its shareholder

### *Subsidiaries of the company*

The company forms part of the group of companies headed by Associated British Foods plc and the company's accounts are consolidated into the Associated British Foods plc accounts. Group companies can provide financial and other support to the Company and the sharing of best practice and know-how between the businesses within the broader group is actively encouraged. The Company is kept up to date on key businesses activities and decisions of its subsidiaries and provides all necessary support.

### *Shareholder*

The company takes appropriate steps to ensure that its shareholder is kept up to date on key business activities and decisions.

Approved by the board of directors and signed on its behalf by:



.....  
RG CAHILL

Director

4 June 2021

## Directors' report

The directors present their report and the financial statements of the Company for the 52 week period ended 12 September 2020.

### Principal activity

The company has not traded during the period.

### Results and Dividends

The Company did not trade during the 52 week period ended 12 September 2020 (2019: £nil). No dividends were paid in the year (2019: £nil).

### Directors

The directors who held office during the period were: -

M Fowle

K E Hay

N A Herrmann

M Roy (resigned on 11 August 2020)

R S Schofield (resigned on 24 December 2020)

The following director was appointed following the end of the period:

RG Cahill (appointed on 23 December 2020)

### Directors' indemnities

The directors have benefited from the Associated British Foods plc group Directors and Officers Insurance policy. One director benefited from indemnity provisions provided by ABF Investments plc, a subsidiary of Associated British Foods plc, during the financial period, subject to the conditions set out in the Companies Act 2006.

### Political and charitable contributions

The Company made no political or charitable donations nor incurred any political expenditure during the current or previous financial period.

### By Order of the Board



RG CAHILL

Director

4 June 2021

*Registered office:*  
Weston Centre  
10 Grosvenor Street  
London  
W1K 4QY

**Balance sheet**

at 12 September 2020

	Note	12 September 2020 £000	14 September 2019 £000
<b>Fixed Assets</b>			
Investments	4	2,505	2,505
<b>Net assets</b>		<u>2,505</u>	<u>2,505</u>
<b>Capital and reserves</b>			
Called up share capital	5	1,000	1,000
Profit and loss account	6	1,505	1,505
<b>Equity shareholders' fund</b>		<u>2,505</u>	<u>2,505</u>

The notes on pages 5 to 6 form part of these financial statements

**STATEMENT BY THE DIRECTORS**

The directors:

- (a) confirm that the company was entitled to exemption under section 480 of the Companies Act 2006 relating to dormant companies from the requirement to have its financial statements for the financial year ended 12 September 2020 audited;
- (b) confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006; and
- (c) acknowledge their responsibilities for:
  - (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Companies Act 2006; and
  - (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 393 and 394 of the Companies Act 2006, and which otherwise comply with the requirements of that Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by the board of directors on 4 June 2021 and were signed on its behalf by:



RG CAHILL

Director

**Reconciliation of movement in shareholders' funds**

*for the period ended 12 September 2020*

	<b>12 September 2020 £000</b>	14 September 2019 £000
<b>Profit for the financial year</b>	-	-
<b>Net increase in shareholders' funds</b>	-	-
Opening shareholders' funds	<u>2,505</u>	<u>2,505</u>
<b>Closing shareholders' funds</b>	<u><u>2,505</u></u>	<u><u>2,505</u></u>

## Notes

*(forming part of the financial statements)*

### 1. Accounting Reference Date

The directors present their annual report and financial statements for the 52 week period ended 12 September 2020. The financial statements are presented in sterling.

### 2. Accounting Policies

The financial statements have been prepared in accordance with Financial Reporting Standard 101 'Reduced Disclosures Framework' ("FRS 101") and provisions applicable to small companies' regime and the Companies Act 2006.

Investments are stated at the lower of cost and, if permanently lower, directors' valuation.

The company is exempt from the obligation to prepare and deliver group accounts.

### 3. Directors and employees

No individuals were employed by the Company during either period. The directors received no remuneration for their services to the Company in the period (2019: *£nil*).

### 4. Investments

	12 September 2020	14 September 2019
Shares in group undertakings	£000	£000
Cost	6,031	6,031
Provisions	(3,526)	(3,526)
<b>Net Book value</b>	<b>2,505</b>	<b>2,505</b>

The Company held more than 10% of the issued share capital of the following undertakings:

Name	Nature of business	Registration or incorporation	Shares held Class and Percentage
Westmill Foods Europe GmbH	Food importers and distributors	Germany	Ordinary 100% Direct
Westmill Foods Europe B.V.	Food importers and exporters	Netherlands	Ordinary 100% Direct

5. Share Capital	
	<i>1,000,000 ordinary shares of £1 each – equity</i>
<b>12 September 2020</b>	<b>1,000</b>
<b>14 September 2019</b>	<b>1,000</b>

6. Reserves	
	<b>At beginning of period</b>
	Profit for the financial period
	<b>At end of period</b>
<b>Profit and loss account</b>	
<b>£'000</b>	
1,505	-
<b>1,505</b>	

**7. Ultimate parent company and parent undertaking**

The ultimate holding company and controlling party is Wittington Investments Limited, which is incorporated in Great Britain and registered in England and Wales.

The largest group in which the results of the company are consolidated is that headed by Wittington Investments Limited. The smallest group in which they are consolidated is that headed by Associated British Foods plc, which is incorporated in Great Britain and registered in England and Wales. The consolidated accounts of these groups are available to the public and may be obtained from Weston Centre, 10 Grosvenor Street, London, W1K 4QY, which is the registered office of each of these companies. The consolidated accounts of Associated British Foods plc are also available for download on the group's website at [www.abf.co.uk](http://www.abf.co.uk).