

COMPANY REGISTRATION NUMBER 1306228

**KELPAC LIMITED**  
**FINANCIAL STATEMENTS**  
**3 JANUARY 2009**

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# KELPAC LIMITED

## THE DIRECTORS' REPORT

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The Directors present their annual report together with the un-audited financial statements of the Company for the financial year from 30 December 2007 to 3 January 2009.

### PRINCIPAL ACTIVITY

The Company did not trade during the financial year and has made neither profit nor loss; trading is not expected to resume in the foreseeable future. No dividends have been paid during the year (2007: none).

### DIRECTORS

The Directors who served the Company during the financial year were as follows:

J Gregory  
J N Ainley

No Director had any interest in the shares of the Company or in any material contract with the Company.

### STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the Directors to prepare financial statements for each financial year that 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. The Directors are required to prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Company will continue in business.

The Directors confirm that suitable accounting policies have been used and applied consistently. They also confirm that reasonable and prudent judgements and estimates have been made in preparing the financial statements for the financial year ended 3 January 2009 and that applicable accounting standards have been followed.

The Directors are responsible for keeping proper accounting records that 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 1985. 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

Given that the Company is dormant and has had no significant accounting transaction in the financial year, it has taken advantage of section 249, Companies Act, 1985 and the financial statements have not been audited.

Registered office:  
Manchester  
England

Signed by order of the Directors



J N AINLEY  
Company Secretary, Director

Approved by the Directors on 14 October 2009.

# KELPAC LIMITED

## BALANCE SHEET

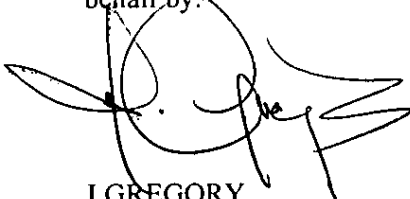
3 JANUARY 2009

	Note	3 January 2009 £	29 December 2007 £
AMOUNT OWED BY PARENT UNDERTAKING	3	100	100
TOTAL ASSETS		100	100
CAPITAL AND RESERVES			
Called-up equity share capital	5	100	100
SHAREHOLDERS' FUNDS		100	100

### Statements:

- (a) For the financial year from 30 December 2007 to 3 January 2009 the Company was entitled to exemption from audit under Section 249AA(1) of the Companies Act 1985.
- (b) Members have not required the Company to obtain an audit in accordance with Section 249B(2) of the Companies Act 1985.
- (c) The Directors acknowledge their responsibilities for:
  - (i) ensuring the Company keeps accounting records in accordance with Section 221, 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 profit and loss for the financial year in accordance with the requirements of Section 226, and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the Company.

These financial statements were approved by the Directors on 14 October 2009 and are signed on their behalf by:



J GREGORY  
Director

The notes on pages 3 and 4 form part of these financial statements.

# KELPAC LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

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### STATEMENT OF ACCOUNTING POLICIES FOR THE FINANCIAL YEAR ENDED 3 JANUARY 2009.

#### **Accounting convention:**

The financial statements have been prepared under the historical cost convention and in accordance with accounting standards applicable in the United Kingdom.

#### **Amounts owed by group undertakings:**

Provision is made should the Directors consider that amounts owed by group undertakings are not fully recoverable.

#### **1. DORMANT STATUS**

The Company was dormant (within the meaning of Section 249AA of the Companies Act 1985) throughout the financial year ended 3 January 2009. The Company has not traded during the financial year or during the preceding financial year. During the financial year, the Company received no income and incurred no expenditure and therefore made neither profit nor loss. None of the Directors received any emoluments in respect of their services to the Company.

#### **2. PERIOD COVERED**

The financial statements cover the financial year from 30 December 2007 to 3 January 2009 (2007: 31 December 2006 to 29 December 2007)

#### **3. DEBTORS**

	3 January 2009	29 December 2007
	£	£
Amounts owed by parent undertaking	<u>100</u>	<u>100</u>

The amount owed by the parent undertaking is due after more than one year:

#### **4. RELATED PARTY TRANSACTIONS**

As a 100% owned subsidiary, the Company is exempt under Financial Reporting Standard number 8 and the 7<sup>th</sup> Directive of the E.U. from disclosing separately transactions with other entities in the Group. Consolidated financial statements of Kellogg Company, which incorporate the accounts of the Company, are publicly available (see note 7). The Company was not involved in any other related party transactions during the financial year.

#### **5. SHARE CAPITAL**

The called up share capital comprises 100 ordinary shares of £1 each, authorised, allotted and fully paid.

#### **6. RECONCILIATION OF SHAREHOLDERS' FUNDS**

There were no movements in reserves or in equity shareholders' funds during the current or prior period.

**KELPAC LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**7. ULTIMATE PARENT COMPANY**

The Company's immediate parent Company is Kellogg Company of Great Britain Limited, which is registered in England and Wales. The ultimate parent Company and controlling party is Kellogg Company, which is incorporated in the United States of America. Copies of the financial statements of Kellogg Company, which incorporate the accounts of the Company, can be obtained from One Kellogg Square, P.O. Box 3599, Battle Creek, Michigan, USA.