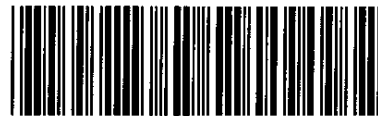


Primark Mode Limited

Directors' Report and financial statements for the financial
period ended 17 September 2016

Registered number: 7583144

AMENDED ACCOUNTS.



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COMPANIES HOUSE

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS
for the financial period ended 17 September 2016**

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COMPANY INFORMATION

DIRECTORS

P. B. Prior
W. Krogmann

SECRETARY

R. S. Schofield

REGISTERED NUMBER OF INCORPORATION

7583144

REGISTERED OFFICE

Weston Centre,
10 Grosvenor Street,
London,
W1K 4QY.

BANKERS

Commerzbank,
Regionalfiliale Hamburg-Zentrum,
Ness 7-9,
Germany.

AUDITORS

Ernst & Young,
Chartered Accountants,
Ernst & Young Building,
Harcourt Centre,
Harcourt Street,
Dublin 2.

DIRECTORS' REPORT**For the financial period ended 17 September 2016**

The directors present their report together with the audited financial statements for the period ended 17 September 2016.

PRINCIPAL ACTIVITY, BUSINESS REVIEW AND FUTURE DEVELOPMENTS

The company was originally established for the provision of administration services to Primark's subsidiaries in Germany, generating a fixed level of profit. However, the company was non-trading in the period with the exception of certain administrative overheads. The company will undertake similar level of activities in future years and the directors have no intention of putting the company into liquidation. On that basis the financial statements have been prepared on a going concern basis.

PRINCIPAL RISKS AND UNCERTAINTIES

The directors consider there are no significant risks or uncertainties affecting the company.

RESULTS AND DIVIDENDS

The Statement of Profit or Loss Account and Other Comprehensive Income for the period ended 17 September 2016 together with the Balance Sheet at that date are set out on pages 10 and 11. Profit on ordinary activities before taxation amounted to €50 (2015: €50). After a tax charge of €7 a profit on ordinary activities after taxation of €43 (2015: €43) was transferred to profit and loss reserves. Shareholder's funds amounted to €1,215 (2015: €1,172) at 17 September 2016.

No dividend was paid or proposed during the period.

DIRECTORS AND SECRETARY OF THE COMPANY AND THEIR INTEREST

The directors and secretary who served the company during the period were as follows;

Directors:

W. Krogmann
P. B. Prior

Secretary:

R. S. Schofield

The directors and secretary who held office at 17 September 2016 had no beneficial interest in the share capital of the company at the beginning or end of the financial period.

EVENTS SINCE THE BALANCE SHEET DATE

There have been no significant events since the year end, which would require disclosure or adjustment in the financial statements.

POLITICAL DONATIONS

The company made no political donations during the period.

DIRECTORS' REPORT**For the financial period ended 17 September 2016***PARENT UNDERTAKING*

The immediate holding company is ABF Overseas Limited, a company registered in England and Wales. The ultimate holding company 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 headed by Wittington Investments Limited. The smallest group on which they are consolidated is headed by Associated British Foods plc, which is incorporated in Great Britain and registered in England and Wales.

The consolidated accounts of these group companies are available to the public and may be obtained from the registered office of Associated British Foods plc, Weston Centre, 10 Grosvenor Street, London, W1K 4QY. The consolidated accounts of Associated British Foods plc are also available for download on the group's website at www.abf.co.uk.

DISCLOSURE OF INFORMATION TO THE AUDITOR

The directors who were members of the board at the time of approving the Directors' Report are listed on page 2. Having made enquiries of fellow directors and of the company's auditors, each of these directors confirms that:

- to the best of each director's knowledge and belief, there is no information (that is, information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware; and
- Each director has taken all the steps a director might reasonably be expected to have taken to be aware of relevant audit information and to establish that the company's auditors are aware of that information.

STRATEGIC REPORT

In preparing the Directors' Report, the directors have taken advantage of the small companies' exemption under section 414(b) of the Companies Act 2006, not to prepare a Strategic Report for presentation with these financial statements.

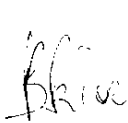
AUDITORS

Pursuant to a shareholders' resolution, the company is not obliged to reappoint its auditor annually and Ernst & Young, Chartered Accountants, will therefore continue in office.

DIRECTORS' REPORT**For the financial period ended 17 September 2016*****REVISION BY REPLACEMENT OF DEFECTIVE ACCOUNTS***

These revised financial statements along with the revised Director's report replace the original unaudited financial statements and Director's report for the period ended 17 September 2016 which were approved by the Board on 7 June 2017 as disclosed in note 11 to the financial statements. The revised financial statements and the revised Directors' Report have been prepared at the date of the original financial statements and Directors' Report. The Directors' Report is revised to include the missing disclosures in the original Directors' Report as per the Companies Act 2006.

By order of the board


P. B. Prior
Director

Date: 3 August 2018

DIRECTORS' REPORT

For the financial period ended 17 September 2016

PARENT UNDERTAKING

The immediate holding company is ABF Overseas Limited, a company registered in England and Wales. The ultimate holding company 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 headed by Wittington Investments Limited. The smallest group on which they are consolidated is headed by Associated British Foods plc, which is incorporated in Great Britain and registered in England and Wales.

The consolidated accounts of these group companies are available to the public and may be obtained from the registered office of Associated British Foods plc, Weston Centre, 10 Grosvenor Street, London, W1K 4QY. The consolidated accounts of Associated British Foods plc are also available for download on the group's website at www.abf.co.uk.

DISCLOSURE OF INFORMATION TO THE AUDITOR

The directors who were members of the board at the time of approving the Directors' Report are listed on page 2. Having made enquiries of fellow directors and of the company's auditors, each of these directors confirms that:

- to the best of each director's knowledge and belief, there is no information (that is, information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware; and
- Each director has taken all the steps a director might reasonably be expected to have taken to be aware of relevant audit information and to establish that the company's auditors are aware of that information.

STRATEGIC REPORT

In preparing the Directors' Report, the directors have taken advantage of the small companies' exemption under section 414(b) of the Companies Act 2006, not to prepare a Strategic Report for presentation with these financial statements.

AUDITORS

Pursuant to a shareholders' resolution, the company is not obliged to reappoint its auditor annually and Ernst & Young, Chartered Accountants, will therefore continue in office.

DIRECTORS' RESPONSIBILITIES STATEMENT
For the financial period ended 17 September 2016

The directors are responsible for preparing the Directors' 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 Accounting Standards including Financial Reporting Standard 101 Reduced Disclosure Framework (FRS 101), and applicable law (United Kingdom Generally Accepted Accounting Practice).

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 for the period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and 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. The directors are responsible for safeguarding the assets of the company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board


P.B. Prior
Director

Date:


3 August 2018

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRIMARK MODE LIMITED

We have audited the revised financial statements of Primark Mode Limited for the period ended 17 September 2016 which comprise Statement of Profit or Loss Account and Other Comprehensive Income, Balance Sheet, the Statement of Changes in Equity and the related notes 1 to 13. 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) including FRS 101 Reduced Disclosures Framework. These revised financial statements have been prepared under the accounting policies set out therein and replace the original financial statements approved by the directors on 7 June 2017.

The revised financial statements have been prepared under the Companies (Revision of Defective Accounts and Report) Regulations 2008 (As amended) and accordingly do not take account of events which have taken place after the date on which the original financial statements were approved.

This report is made solely to the company's members, as a body, in accordance with the Companies (Revision of Defective Accounts and Report) Regulations 2008 (As amended). 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

The directors' responsibilities for preparing the revised financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that they give a true and fair view are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the revised financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the revised financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and are prepared in accordance with the requirements of the Companies Act 2006 as they have effect under the Companies (Revision of Defective Accounts and Report) Regulations 2008 (As amended). We also report to you whether, in our opinion, the information given in the revised Directors' Report is consistent with the revised financial statements.

In addition we report to you if, in our opinion, the company has not kept adequate accounting records or if we have not received all the information and explanations we require for our audit or if disclosures of directors' benefits, remuneration, pensions and compensation for loss of office specified by law are not made.

We read the revised Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

We are also required to report whether, in our opinion, the original financial statements failed to comply with the requirements of the Companies Act 2006 in the respects identified by the directors.



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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRIMARK MODE LIMITED

We have audited the revised financial statements of Primark Mode Limited for the period ended 17 September 2016 which comprise the Statement of Profit or Loss Account and Other Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes 1 to 13. 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) including FRS 101 Reduced Disclosures Framework. These revised financial statements have been prepared under the accounting policies set out therein and replace the original financial statements approved by the directors on 7 June 2017.

The revised financial statements have been prepared under the Companies (Revision of Defective Accounts and Report) Regulations 2008 (As amended) and accordingly do not take account of events which have taken place after the date on which the original financial statements were approved.

This report is made solely to the company's members, as a body, in accordance with the Companies (Revision of Defective Accounts and Report) Regulations 2008 (As amended). 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

The directors' responsibilities for preparing the revised financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that they give a true and fair view are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the revised financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the revised financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and are prepared in accordance with the requirements of the Companies Act 2006 as they have effect under the Companies (Revision of Defective Accounts and Report) Regulations 2008 (As amended). We also report to you whether, in our opinion, the information given in the revised Directors' Report is consistent with the revised financial statements.

In addition we report to you if, in our opinion, the company has not kept adequate accounting records or if we have not received all the information and explanations we require for our audit or if disclosures of directors' benefits, remuneration, pensions and compensation for loss of office specified by law are not made.

We read the revised Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

We are also required to report whether, in our opinion, the original financial statements failed to comply with the requirements of the Companies Act 2006 in the respects identified by the directors.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRIMARK MODE LIMITED
(Continued)**

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the revised financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the revised financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

The audit of revised financial statements includes the performance of procedures to assess whether the revisions made by the directors are appropriate and have been properly made.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the revised financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the revised financial statements.

Opinion

In our opinion:

- the revised financial statements give a true and fair view, seen as at the date the original financial statements were approved, of the state of the company's affairs as at 17 September 2016 and of its profit for the period then ended;
- the revised financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including FRS 101 Reduced Disclosure Framework seen as at the date the original financial statements were approved;
- the revised financial statements have been properly prepared in accordance with the provisions of the Companies Act 2006 as they have effect under the Companies (Revision of Defective Accounts and Reports) Regulations 2008 (As amended);
- the original financial statements for the period ended 17 September 2016 failed to comply with the requirements of the Companies Act 2006 in the respects identified by the directors in the statement contained in note 11 to these revised financial statements; and
- the information given in the revised Directors' Report is consistent with the revised financial statements.



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PRIMARK MODE LIMITED
(Continued)**

Emphasis of matter – revision of the defective accounts

In forming our opinion on the revised financial statements, which is not qualified, we have considered the adequacy of the disclosures made in note 11 to these revised financial statements concerning the need to revise the filing of the original financial statements. The original financial statements were approved on 7 June 2017.

A handwritten signature in black ink that reads 'Ernst & Young'.

Roger Wallace (senior statutory auditor)
For and on behalf of Ernst & Young, Statutory auditor
Dublin

Date: 7 August 2018

STATEMENT OF PROFIT OR LOSS ACCOUNT AND OTHER COMPREHENSIVE INCOME
for the financial period ended 17 September 2016

		<i>Period ended 17 September 2016</i>	<i>Period ended 12 September 2015</i>
	<i>Note</i>	€	€
Income	3	4,937	3,777
Administrative expenses		(4,887)	(3,727)
		<hr/>	<hr/>
Profit on ordinary activities before taxation	4	50	50
Tax on profit on ordinary activities	5	(7)	(7)
		<hr/>	<hr/>
Profit for the financial period		<u>43</u>	<u>43</u>

There is no other comprehensive income in either period other than the profit attributable to the shareholders of the company.

The income and expenditure for the period relate to the continuing operations of the company.

BALANCE SHEET
at 17 September 2016

		At 17 September 2016 €	At 12 September 2015 €
	<i>Note</i>		
CURRENT ASSETS			
DEBTORS	6	8,945	4,563
CREDITORS (amounts falling due within one year)	7	(7,730)	(3,391)
NET ASSETS		<u>1,215</u>	<u>1,172</u>
CAPITAL AND RESERVES			
Called up share capital presented as equity	8	1,000	1,000
Profit and loss account		215	172
SHAREHOLDERS FUNDS – EQUITY		<u>1,215</u>	<u>1,172</u>

On behalf of the board


P.B. Prior
Director

Date: 3 August 2018

STATEMENT OF PROFIT OR LOSS ACCOUNT AND OTHER COMPREHENSIVE INCOME
for the financial period ended 17 September 2016

		<i>Period ended 17 September 2016</i>	<i>Period ended 12 September 2015</i>
	<i>Note</i>	€	€
Income	3	4,937	3,777
Administrative expenses		(4,887)	(3,727)
		<hr/>	<hr/>
Profit on ordinary activities before taxation	4	50	50
Tax on profit on ordinary activities	5	(7)	(7)
		<hr/>	<hr/>
Profit for the financial period		43	43
		<hr/>	<hr/>

There is no other comprehensive income in either period other than the profit attributable to the shareholders of the company.

The income and expenditure for the period relate to the continuing operations of the company.

STATEMENT OF CHANGES IN EQUITY
for the financial period ended 17 September 2016

	<i>Called up share capital presented as equity</i> €	<i>Profit and loss account</i> €	<i>Total Equity</i> €
At 13 September 2014	1,000	129	1,129
Total comprehensive income for the period	-	43	43
	<hr/>	<hr/>	<hr/>
At 12 September 2015	1,000	172	1,172
Total comprehensive income for the period	-	43	43
	<hr/>	<hr/>	<hr/>
At 17 September 2016	<u>1,000</u>	<u>215</u>	<u>1,215</u>

NOTES TO THE FINANCIAL STATEMENTS**for the financial period ended 17 September 2016****1. ACCOUNTING REFERENCE DATE**

The financial statements have been prepared for the 52 weeks period ended 17 September 2016.

2. SIGNIFICANT ACCOUNTING POLICIES

The company is a limited liability company incorporated and domiciled in the UK. The company was tax resident in Germany during the current and previous financial period. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

(a) Basis of preparation

During the financial period the company transitioned from Generally Accepted Accounting Principles in the United Kingdom ("UK GAAP") to Financial Reporting Standard 101, "*Reduced Disclosure Framework*" ("*FRS 101*"). FRS 101 sets out a reduced disclosure framework which addresses the financial reporting requirements and disclosure exemptions for the individual financial statements of subsidiaries and ultimate parents that otherwise apply the recognition, measurement and disclosure requirements of EU-adopted FRS. The Company has taken advantage of the disclosure exemptions allowed under this standard. The Company's ultimate parent undertaking, Wittington Investments Limited, was notified of and did not object to the use of the *FRS 101* disclosure exemptions. Recognition and measurement differences arising on the adoption of *FRS 101* are described in note 12 to the financial statements.

The financial statements are prepared on a going concern basis under historical cost convention.

The company's financial statements are presented in euro which is also the company's functional currency. The accounting policies which follow set out those policies which apply in preparing the financial statements for the period ended 17 September 2016.

NOTES TO THE FINANCIAL STATEMENTS
for the financial period ended 17 September 2016 (continued)

(b) Disclosure Exemptions

The company satisfies the criteria of being a qualifying company as defined in FRS 101. Its financial statements are consolidated into the financial statements of Associated British Foods plc which are prepared in accordance with International Financial Reporting Standards as adopted by the EU (EU adopted IFRS) and can be obtained from www.abf.co.uk. The company has taken advantage of the following disclosure exemptions under FRS 101:

- requirements of IAS 7 Statement of Cash Flows.
- requirements of IAS 1 Presentation of Financial Statements to present comparative information in respect of paragraph 79(a)(iv) of IAS 1;
- requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors.
- requirements of paragraphs 10(d), 10(f), 38(a) to 38(d), 40(a) to 40(d), 111 and 134 to 136 of IAS 1 Presentation of Financial Statements.
- requirements of paragraph 17 of IAS 24 Related Party Disclosures.

(c) Taxation

Corporation tax payable is provided on taxable profits at the prevailing rate. Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on tax rates and laws that are enacted or substantively enacted by the balance sheet date.

(d) Foreign Currencies

Transactions denominated in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains or losses on translation are included in the profit and loss account.

3. INCOME

Income represents the reimbursement of expenses along with the necessary markup to recognize operating profit equating to the fixed return on issued share capital from Primark Austria Limited & Co KG, a fellow group undertaking under the Partnership Agreement.

4. PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION

None of the directors received any emoluments in respect of their directorships of this company for the period. The company had no employees during the period. Auditors' remuneration amounting to €5,000 (2015: €2,000) has been incurred by Primark Mode Limited & Co KG on behalf of the company.

NOTES TO THE FINANCIAL STATEMENTS
for the financial period ended 17 September 2016 (continued)

5. TAXATION	17 September 2016 €	12 September 2015 €
<i>a) Tax charged in the statement of profit or loss account and other comprehensive income</i>		
Tax expense for the current period	<u>7</u>	<u>7</u>
<i>b) Reconciliation of the total tax charge</i>		
Profit for the financial period	<u>50</u>	<u>50</u>
Tax calculated at standard rate of corporation tax of 15% in Germany (2015: 15%)	<u>7</u>	<u>7</u>
Tax expense for the current period	<u>7</u>	<u>7</u>

c) Factors affecting future tax charges:

The statutory enacted tax rate in Germany is 15% (2015: 15%), the country in which the company is tax resident. The statutory tax rate is not expected to change in near future.

6. DEBTORS	17 September 2016 €	12 September 2015 €
Amounts due from a group undertaking	<u>8,945</u>	<u>4,563</u>

The amount receivable from a group undertaking is non-interest bearing and recoverable on demand.

7. CREDITORS (amounts falling due within one year)	17 September 2016 €	12 September 2015 €
Trade creditors	7,723	3,384
Foreign tax payable	<u>7</u>	<u>7</u>
	<u>7,730</u>	<u>3,391</u>

NOTES TO THE FINANCIAL STATEMENTS
for the financial period ended 17 September 2016 (continued)

8.	CALLED UP SHARE CAPITAL PRESENTED AS EQUITY	17 September 2016 €	12 September 2015 €
	<i>Authorised Share Capital:</i>		
	1,000 Ordinary shares of €1 each	1,000	1,000
		<u> </u>	<u> </u>
	<i>Allotted, called up and fully paid:</i>		
	1,000 Ordinary shares of €1 each	1,000	1,000
		<u> </u>	<u> </u>

9. **CONTROLLING PARTIES**

The immediate holding company is ABF Overseas Limited, a company registered in England and Wales. The ultimate holding company 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 headed by Wittington Investments Limited. The smallest group in which they are consolidated is 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 the registered office of Associated British Foods plc, Weston Centre, 10 Grosvenor Street, London, W1K 4QY. The consolidated accounts of Associated British Foods plc are also available for download on the group's website at www.abf.co.uk.

10. **POST BALANCE SHEET EVENTS**

There have been no significant events since the period end which would require disclosure or adjustment in the financial statements.

NOTES TO THE FINANCIAL STATEMENTS**for the financial period ended 17 September 2016 (continued)****11. REVISION BY REPLACEMENT OF DEFECTIVE ACCOUNTS**

The original financial statements did not comply with the Companies Act 2006 as the company had incorrectly availed of an audit exemption under section 480 of the Companies Act 2006 by submitting unaudited accounts to the Companies House on 14 June 2017 and in respect of the Statement of Profit and Loss Account and Other Comprehensive Income and Balance Sheet corrections, identified below.

These revised financial statements replace the original unaudited financial statements for the year ended 17 September 2016 which were approved by the Board on 7 June 2017 and are now the statutory financial statements of the company for that financial year. In accordance with the Companies Act 2006, the financial statements have been revised as at 7 June 2017 and not as at the date of this revision. Accordingly they do not deal with events between those dates.

The previously reported balances have been revised to correctly account for the effect of transactions that occurred in the financial period. The following revisions have been made in these revised financial statements:

		Period ended 17 September 2016		Period ended 12 September 2015	
		Originally		Originally	
		Stated	Revised	Stated	Revised
		€	€	€	€
a) Revisions to the Statement of Profit and Loss account and Other Comprehensive Income					
Income	a	552	4,937	6,904	3,777
Administrative expenses	a	(502)	(4,887)	(6,854)	(3,727)
Tax on profit on ordinary activities	b	-	(7)	-	(7)
b) Revisions to the Balance sheet					
Creditors (amounts falling due within one year)	c	(478)	(7,730)	(3,020)	(3,391)
Cash at bank and in hand	d	1,000	-	1,000	-
Amounts due from group undertaking	a,d	728	8,945	3,220	4,563
Profit and loss account	b	(250)	(215)	(200)	(172)

NOTES TO THE FINANCIAL STATEMENTS**For the financial period ended 17 September 2016 (continued)****11. REVISION BY REPLACEMENT OF DEFECTIVE ACCOUNTS (continued)**

- a) Administrative expenses were revised to appropriately recognise the expenses incurred by the company during the financial period. Income and the amounts due from a group undertaking were also revised for the corresponding correction of amounts to be reimbursed to the company in accordance with the Partnership Agreement.
- b) The company did not record the tax on profit on ordinary activities in the original financial statements and this has been appropriately recognised in the revised financial statements by recording the tax charge and the corresponding liability.
- c) Creditors falling due within one year have been revised for the adjustments to expenses and taxation noted in a) and b) above.
- d) Amounts due from group undertaking in respect of outstanding share capital were incorrectly recorded as cash in the original financial statements. The company has corrected this balance in the revised financial statements.

Under section 454 of the Companies Act 2006, the directors have the authority to revise annual financial statements and the Director's Report if they do not comply with the Companies Act 2006. The revised financial statements must be amended in accordance with the Companies (Revision of Defective Accounts and Report) Regulations 2008 (As amended) and in accordance therewith do not take account of events which have taken place after 19 December 2016. The Regulations require that the revised financial statements show a true and fair view as if they were prepared and approved by the director as at the date of the original financial statements.

12. TRANSITION TO FRS 101

For all periods up to and including the period ended 12 September 2015, the company prepared its financial statements in accordance with previously extant United Kingdom generally accepted accounting practice (UK GAAP). These financial statements, for the period ended 17 September 2016, are the first the Company has prepared in accordance with FRS 101.

Accordingly, the company has prepared individual financial statements which comply with FRS 101 applicable for periods beginning on or after 13 September 2014 and the significant accounting policies meeting those requirements are described in the relevant notes.

NOTES TO THE FINANCIAL STATEMENTS**For the financial period ended 17 September 2016 (continued)****12. TRANSITION TO FRS 101**

The company's transition date to FRS101 was 13 September 2014 which is the date from which any changes in accounting policies, restatements or presentational changes required on adoption of FRS 101 would have been made. No adjustments were necessary. On transition to FRS 101, the company applied the requirements of paragraphs 6-33 of IFRS 1 "First time adoption of international Financial Reporting Standards".

13. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the board on

3 August 2018

NOTES TO THE FINANCIAL STATEMENTS**For the financial period ended 17 September 2016 (continued)****11. REVISION BY REPLACEMENT OF DEFECTIVE ACCOUNTS (continued)**

- a) Administrative expenses were revised to appropriately recognise the expenses incurred by the company during the financial period. Income and the amounts due from a group undertaking were also revised for the corresponding correction of amounts to be reimbursed to the company in accordance with the Partnership Agreement.
- b) The company did not record the tax on profit on ordinary activities in the original financial statements and this has been appropriately recognised in the revised financial statements by recording the tax charge and the corresponding liability.
- c) Creditors falling due within one year have been revised for the adjustments to expenses and taxation noted in a) and b) above.
- d) Amounts due from group undertaking in respect of outstanding share capital were incorrectly recorded as cash in the original financial statements. The company has corrected this balance in the revised financial statements.

Under section 454 of the Companies Act 2006, the directors have the authority to *revise annual financial statements and the Director's Report if they do not comply with the Companies Act 2006*. The revised financial statements must be amended in accordance with the Companies (Revision of Defective Accounts and Report) Regulations 2008 (As amended) and in accordance therewith do not take account of events which have taken place after 19 December 2016. The Regulations require that the revised financial statements show a true and fair view as if they were prepared and approved by the director as at the date of the original financial statements.

12. TRANSITION TO FRS 101

For all periods up to and including the period ended 12 September 2015, the company prepared its financial statements in accordance with previously extant United Kingdom generally accepted accounting practice (UK GAAP). These financial statements, for the period ended 17 September 2016, are the first the Company has prepared in accordance with FRS 101.

Accordingly, the company has prepared individual financial statements which comply with FRS 101 applicable for periods beginning on or after 13 September 2014 and the significant accounting policies meeting those requirements are described in the relevant notes.