

**ARA Coffee Club Limited**

**Directors' report and financial  
statements**

**Registered number 01062995**

**30 September 2011**

WEDNESDAY



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## Directors' report

The directors present their annual report and the financial statements for the 52 weeks ended 30 September 2011

### Business review

The company did not trade during the period and the directors do not expect the company to trade in the foreseeable future. During the period the company waived amounts due to it from related undertakings, totalling £2,040 which was the loss for the financial period.

### Dividends

The directors do not recommend the payment of a dividend for the period ended 30 September 2011 (2010: £nil).

### Directors

The directors who served during the period were.

AW Main  
R Wheeler  
D Doyle

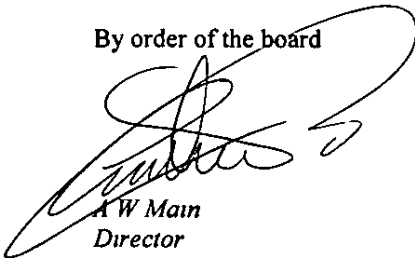
### Disclosure of information to auditors

The directors who held office at the date of approval of this directors' report confirm that, so far as they are each aware, there is no relevant audit information of which the company's auditors are unaware, and each director has taken all steps that he/she ought to have taken as director to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

### Auditors

KPMG LLP were appointed on 4 October 2011. Pursuant to Section 487 of the Companies Act 2006, the auditors will be deemed to be reappointed and KPMG LLP will therefore continue in office.

By order of the board



A W Main  
Director

c/o Aramark Limited  
2<sup>nd</sup> Floor, IQ Business Park  
250 Fowler Avenue  
Farnborough  
Hampshire  
GU14 7JP

21 March 2012

## **Statement of directors' responsibilities in respect of the Directors' Report and the financial statements**

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 they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK 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 its profit or loss for that period

In preparing the financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently;
- make judgments 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 have chosen not to prepare the accounts on a going concern basis.

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 its financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities



**KPMG LLP**  
1 The Embankment  
Newcastle Street  
Leeds  
LS1 4BW  
United Kingdom

### **Independent auditor's report to the members of ARA Coffee Club Limited**

We have audited the financial statements of ARA Coffee Club Limited for the period ended 30 September 2011 set out on pages 5 to 10. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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**

As explained more fully in the Directors' Responsibilities Statement set out on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit, and express an opinion on, the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the APB's web-site at [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm)

### **Opinion**

In our opinion the financial statements

- give a true and fair view of the state of the company's affairs as at 30 September 2011 and of its loss for the 52 week period then ended,
- have been properly prepared in accordance with UK Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of directors' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit



**David Morritt (Senior Statutory Auditor)**  
**For and on behalf of KPMG LLP Statutory Auditor**  
Chartered Accountants  
1 The Embankment  
Leeds  
West Yorkshire  
LS1 4DW

29 March 2012

## Profit and loss account

*for the 52 week period ended 30 September 2011*

	<i>Note</i>	52 weeks ended 30 September 2011 £	52 weeks ended 1 October 2010 £
Exceptional item – intercompany debt write off	2	(2,040)	-
Loss on ordinary activities before taxation	3	(2,040)	-
Tax on loss on ordinary activities	5	-	-
Loss for the financial period	4	(2,040)	-

All of the above results derive from continuing activities

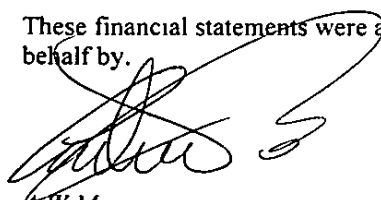
There are no recognised gains and losses other than the loss for the financial period

The accompanying notes are an integral part of this profit and loss account.

**Balance sheet**  
*at 30 September 2011*

	<i>Note</i>	<b>2011</b> £	<b>2010</b> £
<b>Debtors</b>			
Amounts owed by related companies		-	2,040
		<hr/>	<hr/>
<b>Capital reserves</b>			
Called up share capital	6	2,040	2,040
Profit and loss account	7	(2,040)	-
		<hr/>	<hr/>
<b>Equity shareholder's funds</b>	8	-	2,040
		<hr/>	<hr/>

These financial statements were approved by the board of directors on 24 March 2012 and were signed on its behalf by.



A W Main  
 Director

Company registered number 01062995

The accompanying notes are an integral part of this balance sheet



**Notes**  
*(forming part of the financial statements)*

**1 Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the year and the preceding year.

***Basis of accounting and preparation***

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

The Company is also exempt from the requirement of FRS1 to include a cash flow statement as part of its financial statements because the Company is a wholly owned subsidiary and the consolidated financial statements in which the subsidiary undertaking is included are publicly available.

***Going concern***

The ARAMARK limited group is considering a restructuring program in which dormant and non-trading companies will be struck off, accordingly these financial statements have not been prepared on a going concern basis. No adjustments were required in preparing the financial statements on this basis.

***Taxation***

The charge for taxation is based on the loss for the period and takes into account taxation deferred because of timing differences between the treatment of certain items for taxation and accounting purposes.

***Classification of financial instruments issued by the company***

Financial instruments issued by the company are treated as equity (i.e., forming part of shareholders' funds) only to the extent that they meet the following two conditions:

- a) they include no contractual obligations upon the Company to deliver cash or other financial assets or to exchange financial assets or financial liabilities with another party under conditions that are potentially unfavourable to the Company; and
- b) where the instrument will or may be settled in the company's own equity instruments, it is either a non-derivative that includes no obligation to deliver a variable number of the company's own equity instruments or is a derivative that will be settled by the Company's exchanging a fixed amount of cash or other financial assets for a fixed number of its own equity instruments.

To the extent that this definition is not met, the proceeds of issue are classified as a financial liability. Where the instrument so classified takes the legal form of the Company's own shares, the amounts presented in these financial statements for called up share capital and share premium account exclude amounts in relation to those shares.

Finance payments associated with financial liabilities are dealt with as part of interest payable and similar charges. Finance payments associated with financial instruments that are classified as part of shareholders' funds (see dividends policy) are dealt with as appropriations in the reconciliation of movements in shareholders' funds.

## **2 Exceptional items**

As part of its restructuring program and in preparation for striking off of its non-trading and dormant companies, group entities with intercompany debts signed a deed of release on 10 December 2010 the effect of which was a write off of any remaining intercompany balances.

## **3 Loss on ordinary activities before taxation**

The audit fee of £500 (2010 £Nil) is borne by ARAMARK Limited

## **4 Remuneration of directors**

The directors received no remuneration in either financial period

## 5 Taxation

	2011	2010
	£	£
<b>UK Corporation tax</b>		
Current tax on income for the period	-	-

The current tax credit is lower than the standard rate of corporation tax in the UK (27%) The differences are explained below:

	2011	2010
	£	£
<b>Current tax reconciliation</b>		
Loss on ordinary activities before tax	(2,040)	-
Current tax at 27%	(551)	-
Expenses not deductible for tax purposes	551	-
Total tax credit	-	-

## 6 Called up share capital

	2011	2010
	£	£
<i>Authorised</i>		
1,000 Ordinary shares of £1 each	1,000	1,000
1,000 Deferred ordinary shares of £1 each	1,000	1,000
4,000 Preference shares of £1 each	4,000	4,000
	6,000	6,000
<i>Allotted, called up and fully paid</i>		
1,000 Ordinary shares of £1 each	1,000	1,000
1,000 Deferred ordinary shares of £1 each	1,000	1,000
4,000 Preference shares of £1 each, 1p paid	40	40
	2,040	2,040

**7 Profit and loss account**

	2011 £	2010 £
At beginning of period	-	-
Loss for the financial period	(2,040)	-
	<hr/>	<hr/>
<b>At end of period</b>	<b>(2,040)</b>	<b>-</b>
	<hr/> <hr/>	<hr/> <hr/>

**8 Reconciliation of movements in shareholder's funds**

	2011 £	2010 £
Loss for the financial period	(2,040)	-
	<hr/>	<hr/>
Retained loss	(2,040)	-
Opening shareholder's funds	2,040	2,040
	<hr/>	<hr/>
Closing shareholder's funds	-	2,040
	<hr/> <hr/>	<hr/> <hr/>

**9 Ultimate parent company**

The directors regard ARAMARK Holdings Corporation, a company incorporated in the state of Delaware, USA, as the ultimate parent company and the ultimate controlling party

The largest and smallest Group in which the Company is a member and for which financial statements are drawn up is that headed by ARAMARK Holdings Corporation. Copies of the financial statements for ARAMARK Holdings Corporation may be obtained from ARAMARK Tower, 1101 Market Street, Philadelphia, PA 19107, USA.

As a subsidiary undertaking of ARAMARK Holdings Corporation, the Company has taken advantage of the exemption in FRS8 "Related party disclosures" from disclosing transactions with other members of the Group headed by ARAMARK Holdings Corporation