

**Company Registration Number: 4576545**

**WESTHILL CONSULTING LIMITED**

**Report and Financial Statements**

**31 December 2010**



# **WESTHILL CONSULTING LIMITED**

## **REPORT AND FINANCIAL STATEMENTS**

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## **WESTHILL CONSULTING LIMITED**

### **OFFICERS AND PROFESSIONAL ADVISERS**

#### **DIRECTORS**

Capita Corporate Director Limited (appointed 24 August 2011)

R Mogg (appointed 24 August 2011)

K Rowling (appointed 24 August 2011)

A Lawrence (resigned 28 April 2011)

P J Martin (resigned 28 April 2011)

S D Breach (appointed 1 January 2010)

A Field (resigned 31 March 2010)

K M Evans (appointed 28 April 2011)

#### **SECRETARY**

Capita Group Secretary Limited (appointed 24 August 2011)

#### **REGISTERED OFFICE**

17 Rochester Row

Westminster

London

England

SW1P 1QT

#### **AUDITOR**

Deloitte LLP

Bristol

## **WESTHILL CONSULTING LIMITED**

### **DIRECTORS' REPORT**

The directors present their report and the audited financial statements for the year ended 31 December 2010

This directors' report has been prepared in accordance with the special provisions relating to small companies under Section 417(1) of the Companies Act 2006

### **PRINCIPAL ACTIVITY**

Following the transfer of trade and assets to Capita Consulting Limited (formerly Tribal Consulting Limited) on 1 January 2010, the company was dormant throughout the year

### **REVIEW OF DEVELOPMENTS**

On 1 January 2010, the trade and assets of the business were transferred to Capita Consulting Limited (formerly Tribal Consulting Limited), a company under common control, in return for an intercompany balance of £3,087,402. The company was dormant from that date and is expected to be dormant for the foreseeable future. The company is therefore no longer deemed a going concern. See note 1 to the financial statements for the basis of preparation.

### **RESULTS AND DIVIDENDS**

The profit for the year after taxation was £3,087,000 (2009 £185,000). Dividends paid in the year amounted to 3,087,000 (2009 £nil).

### **DIRECTORS**

The directors who served throughout the period unless otherwise stated are as shown on page 1

### **POST BALANCE SHEET EVENT**

On 28 April 2011, Tribal Group plc, the Company's ultimate parent company, sold its Health and Government businesses to Capita Business Services Limited and following the fulfilment of certain other requirements, Tribal Group plc subsequently sold the Company's parent company, Capita Consulting Limited (formerly Tribal Consulting Limited) to Capita Business Services Limited on 24 August 2011.

### **AUDITOR**

Each of the persons who is a director at the date of approval of this report confirms that

- (1) so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- (2) the director has taken all the steps that he/she ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Approved by the Board of Directors  
and signed on behalf of the Board



**R Mogg**  
Director  
29 September 2011

## **WESTHILL CONSULTING LIMITED**

### **DIRECTORS' RESPONSIBILITIES STATEMENT**

The directors are responsible for preparing the Annual 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 Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 of the company for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgments and accounting estimates that are reasonable and prudent, 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. 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.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WESTHILL CONSULTING LIMITED**

We have audited the financial statements of Westhill Consulting Limited for the year ended 31 December 2010 which comprise the profit and loss account, the balance sheet, and the related notes 1 to 19. 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).

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 auditors' 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 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 Statement of Directors' Responsibilities, 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 Practising Board's (APB's) Ethical Standards for Auditors.

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

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the directors, and the overall presentation of the financial statements.

### **Opinion on financial statements**

In our opinion the financial statements

- give a true and fair view of the state of the company's affairs as at 31 December 2010 and of the profit for the period then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Emphasis of matter – Financial statements prepared other than on a going concern basis**

In forming our opinion on the financial statements, which is not qualified, we have considered the adequacy of the disclosure made in note 1 to the financial statements, which explains that the financial statements have been prepared on a basis other than that of a going concern.

### **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 company 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, or
- the directors were not entitled to take advantage of the small companies exemption in preparing the directors' report.



**John Clennett (Senior Statutory Auditor)**  
for and on behalf of Deloitte LLP  
Chartered Accountants and Statutory Auditor  
Bristol, United Kingdom  
29 September 2011

# WESTHILL CONSULTING LIMITED

## PROFIT AND LOSS ACCOUNT for the year ended 31 December 2010

	Note	Year ended 31 December 2010 £'000	Fourteen months ended 31 December 2009 £'000
<b>TURNOVER</b>	1	-	3,184
Cost of sales		-	(2,407)
<b>GROSS PROFIT</b>		-	777
Administrative expenses		-	(521)
<b>OPERATING PROFIT</b>	2	-	256
Profit on hive up of trade and assets	3	3,087	-
Other interest receivable and similar income		-	2
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAX</b>		3,087	258
Tax on profit on ordinary activities	6	-	(73)
<b>PROFIT FOR THE FINANCIAL PERIOD</b>	15	3,087	185

All of the company's operations are classed as discontinued activities

There are no recognised gains and losses for the current or preceding financial period other than as stated in the profit and loss account. Accordingly, no separate statement of total recognised gains and losses has been presented.

# WESTHILL CONSULTING LIMITED

## BALANCE SHEET At 31 December 2010

	Note	2010 £'000	2009 £'000
<b>FIXED ASSETS</b>			
Tangible assets	8	-	26
Investments	9	-	-
		<u>-</u>	<u>26</u>
<b>CURRENT ASSETS</b>			
Debtors	10	3,547	1,361
<b>CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	11	<u>(3,087)</u>	<u>(926)</u>
<b>NET CURRENT ASSETS</b>		<u>460</u>	<u>435</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>460</u>	<u>461</u>
<b>PROVISIONS FOR LIABILITIES</b>	12	<u>-</u>	<u>(1)</u>
<b>NET ASSETS</b>		<u><u>460</u></u>	<u><u>460</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	13	1	1
Profit and loss account	14	459	459
<b>SHAREHOLDERS' FUNDS</b>	15	<u><u>460</u></u>	<u><u>460</u></u>

The financial statements of Westhill Consulting Limited (company number 04576545) were approved by the Board of Directors on 29 September 2011

Signed on behalf of the Board of Directors



**R Mogg**  
Director



**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 December 2010**

**1. ACCOUNTING POLICIES**

The particular accounting policies adopted, which have been consistently applied throughout the current and the prior financial periods, are described below

**Basis of preparation**

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

As explained in the Directors' Report, the company transferred its trade, assets and liabilities to a fellow subsidiary company on 1 January 2010 and has ceased trading. As required by FRS 18 Accounting Policies, the directors have prepared the financial statements on the basis that the company is no longer a going concern. No material adjustments arose as a result of ceasing to apply the going concern basis. All assets and liabilities were transferred to the fellow subsidiary company at their fair value.

**Group accounts**

The company is exempt by virtue of Section 400 of the Companies Act 2006 from the requirement to prepare group accounts. These financial statements present information about the company as an individual undertaking and not about its group.

**Cash flow statement**

Under Financial Reporting Standard (FRS) 1 the company is exempt from the requirement to prepare a cash flow statement on the grounds that a parent undertaking includes the company in its own published consolidated financial statements.

**Related party transactions**

As the company was a wholly owned subsidiary of Tribal Group plc during the period covered by these financial statements, the company has taken advantage of the exemption contained in FRS 8 and has therefore not disclosed transactions or balances with entities which are owned 100% within the group.

## WESTHILL CONSULTING LIMITED

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2010

#### 1. ACCOUNTING POLICIES (continued)

##### Turnover

Turnover represents the amounts (excluding value added tax) derived from the provision of goods and services to third party customers in the United Kingdom from a single class of business. Revenue is recognised on the basis of hours worked multiplied by daily contracted rates or, for fixed price contracts, on an assessment of the fair value of the services provided at the balance sheet date as a proportion of the total value of the contract.

##### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, net of depreciation and provision for impairment.

Depreciation is provided to write off the cost less the estimated residual value (based on prices prevailing at the date of acquisition) of tangible fixed assets by equal instalments over their estimated useful economic lives as follows:

Fixtures and fittings	25% per annum
Computer equipment	33% to 50% per annum

##### Taxation

Current tax, including UK corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

In accordance with FRS 19, deferred taxation is provided in full on timing differences which represent an asset or liability at the balance sheet date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

##### Pension costs

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

#### 2. OPERATING PROFIT

	Year ended 31 December 2010 £'000	Fourteen months ended 31 December 2009 £'000
Operating profit is stated after charging		
Depreciation - owned assets	-	20
Auditors' remuneration - audit services	-	3
Auditor's remuneration is borne by another Group company		

## WESTHILL CONSULTING LIMITED

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2010

#### 3. PROFIT ON HIVE UP OF TRADE AND ASSETS

On 1 January 2010, the trade and assets of the company were hived up into Capita Consulting Limited (formerly Tribal Consulting Limited). Net assets with a book value of £460,000 were transferred in return for an intercompany balance of £3,547,000. This gave rise to a profit on hive up of trade and assets of £3,087,000.

#### 4. DIRECTORS' REMUNERATION

Retirement benefits are not accruing to any directors under defined contribution pension schemes (2009: 1).

During the year, S D Breach and P J Martin were directors of Tribal Group plc and their emoluments and pension details were borne by and disclosed in the group accounts. Where the directors are remunerated by other group companies for their services to the group as a whole, it is not practicable to allocate their remuneration between their services as directors of this company and their services as directors or employees of other group companies.

A Field was remunerated by Tribal Holdings Limited. As an employee of Tribal Holdings Limited, he received emoluments of £238,000 (2009: £176,000) and pension contributions of £13,000 (2009: £39,000) from that company. It is not practicable to allocate his remuneration between his services as director of this company and his services as an employee of Tribal Holdings Limited.

A Lawrence is remunerated by Capita Consulting Limited (formerly Tribal Consulting Limited). As an employee of Capita Consulting Limited (formerly Tribal Consulting Limited), he received emoluments of £125,000 (2009: £112,000) and pension contributions of £18,000 (2009: £2,000) from that company. It is not practicable to allocate his remuneration between his services as director of this company and his services as an employee of Capita Consulting Limited (formerly Tribal Consulting Limited).

#### 5. INFORMATION REGARDING EMPLOYEES

The company does not employ any persons other than the directors listed under the 'Officers and Professional Advisers' section of the financial statements (2009: 33 employees).

	Year ended 31 December 2010 £'000	Fourteen months ended 31 December 2009 £'000
The aggregate payroll costs of these persons were as follows		
Wages and salaries	-	1,456
Social security costs	-	158
Pension contributions	-	28
	-	1,642

# WESTHILL CONSULTING LIMITED

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2010

### 6. TAX ON PROFIT ON ORDINARY ACTIVITIES

	Year ended 31 December 2010 £'000	Fourteen months ended 31 December 2009 £'000
<b>Current tax</b>		
UK corporation tax on profits for the period	-	74
<b>Deferred tax</b>		
Origination and reversal of timing differences	-	(1)
<b>Tax on profit on ordinary activities</b>	-	73

The standard rate of tax for the period was 28% (2009 28%) The actual tax charge for the current and prior periods differs from the standard rate for the reasons set out in the following reconciliation

	£'000	£'000
Profit on ordinary activities before taxation	3,087	258
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 28% (2009 28%)	864	72
Effects of		
Timing differences between capital allowances and depreciation	-	1
Expenses not deductible for tax purposes	-	1
Income not taxable	(864)	-
<b>Current tax charge</b>	-	74

The reduction in the corporation tax rate from 28% to 26% from 1 April 2011 is not anticipated to materially affect the tax charge

# WESTHILL CONSULTING LIMITED

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2010

### 7. DIVIDENDS

	Year ended 31 December 2010 £'000	Fourteen months ended 31 December 2009 £'000
<b>Dividend declared</b>		
£3,087 (2009 £nil) per ordinary share	<u>3,087</u>	<u>-</u>

### 8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £'000	Computer equipment £'000	Total £'000
<b>Cost</b>			
At 1 January 2010	46	14	60
Transfers to Group Company	(46)	(14)	(60)
	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2010	-	-	-
<b>Depreciation</b>			
At 1 January 2010	32	2	34
Transfers to Group Company	(32)	(2)	(34)
	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2010	-	-	-
<b>Net book value</b>			
At 31 December 2010	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2009	<u>14</u>	<u>12</u>	<u>26</u>

### 9. FIXED ASSET INVESTMENTS

	Shares in subsidiary undertakings £
<b>Cost and net book value</b>	
At 1 January 2010 and 31 December 2010	<u>100</u>

All of the above investments held at the period end are unlisted

The company owns shares in the following company which is deemed to be a subsidiary undertaking It is incorporated in the UK

Name	Ordinary shares and voting rights	Principal activity
CCSD Services Limited	100%	Licensing agency

# WESTHILL CONSULTING LIMITED

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2010

As part of the sale of Tribal Group plc's Health and Government businesses to Capita Business Services Limited, which took place on 28 April 2011, the Company first sold its 100% investment in CCSD Services Limited to Capita Consulting Limited (formerly Tribal Consulting Limited), before CCSD Limited was subsequently sold to Capita Business Services Limited

### 10 DEBTORS

	2010 £'000	2009 £'000
Trade debtors	-	289
Amounts due from other group companies	3,547	1,009
Other debtors	-	63
	<u>3,547</u>	<u>1,361</u>

### 11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2010 £'000	2009 £'000
Amounts owed to group undertakings	3,087	828
Corporation tax	-	74
Accruals and deferred income	-	24
	<u>3,087</u>	<u>926</u>

### 12. PROVISION FOR LIABILITIES

Deferred tax	£'000	
Balance at 1 January 2010		1
Transferred to Group Company		(1)
Balance at 31 December 2010		<u>-</u>
Deferred tax asset consisting of the following amount		
	2010 £'000	2009 £'000
Differences between capital allowances and depreciation	<u>-</u>	<u>1</u>

# WESTHILL CONSULTING LIMITED

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2010

### 13. CALLED UP SHARE CAPITAL

	2010 £'000	2009 £'000
<b>Authorised</b>		
10,000 Ordinary shares of £1 each	10	10
	<u>          </u>	<u>          </u>
	£'000	£'000
<b>Allotted, called up and fully paid</b>		
1,000 Ordinary shares of £1 each	1	1
	<u>          </u>	<u>          </u>

### 14. MOVEMENT ON RESERVES

	Profit and loss account £'000
At 31 December 2009	459
Profit for the financial year	3,087
Dividends	(3,087)
	<u>          </u>
<b>At 31 December 2010</b>	<b>459</b>
	<u>          </u>

### 15. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

	Year ended 31 December 2010 £'000	Fourteen months ended 31 December 2009 £'000
Opening shareholders' funds	460	275
Profit for the financial period	3,087	185
Dividends	(3,087)	-
	<u>          </u>	<u>          </u>
<b>Closing shareholders' funds</b>	<b>460</b>	<b>460</b>
	<u>          </u>	<u>          </u>

### 16. CONTINGENT LIABILITIES

At year end, a cross-guarantee existed between Tribal Group companies in respect of bank facilities totalling £20,763,000 (2009 £29,128,000) The actual liability at the year end was £nil (2009 £nil)

### 17. PENSION SCHEMES

The company operates a defined contribution pension scheme The pension charge for the period was £nil (2009 £28,000) The actual liability contribution outstanding at the period end was £nil (2009 £1,000)

## **WESTHILL CONSULTING LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2010**

#### **18. POST BALANCE SHEET EVENT**

On 28 April 2011, Tribal Group plc, the Company's ultimate parent company, sold its Health and Government businesses to Capita Business Services Limited and following the fulfilment of certain other requirements, Tribal Group plc subsequently sold the Company's parent company, Capita Consulting Limited (formerly Tribal Consulting Limited) to Capita Business Services Limited on 24 August 2011

#### **19. ULTIMATE PARENT COMPANY AND CONTROLLING PARTY**

As at the balance sheet date, the immediate parent company was Capita Consulting Limited (formerly Tribal Consulting Limited), incorporated in the United Kingdom. Capita Consulting Limited (formerly Tribal Consulting Limited) does not prepare group financial statements

The ultimate parent company and controlling party, at the balance sheet date (31 December 2010) was Tribal Group plc which is incorporated in the United Kingdom. Tribal Group plc is the smallest and largest group for which group financial statements are prepared. The consolidated accounts of this company are available to the public and may be obtained from Companies House, Crown Way, Maundy, Cardiff, CF14 3UZ