

Company Registration Number 02108452

CATERING PARTNERSHIP LIMITED

Report and Financial Statements

**9 month period from 1 July 2007
to 31 March 2008**

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CATERING PARTNERSHIP LIMITED

REPORT AND FINANCIAL STATEMENTS 2008

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CATERING PARTNERSHIP LIMITED

OFFICERS AND PROFESSIONAL ADVISERS

DIRECTORS

S C Baxter	(appointed 6 March 2008)
J R C Hay	(appointed 6 March 2008)
N R Goodman	(appointed 6 March 2008)
R McGregor-Smith	(appointed 6 March 2008)

SECRETARY

MITIE Company Secretarial Services Limited (appointed 6 March 2008)

REGISTERED OFFICE

8 Monarch Court
The Brooms
Emersons Green
Bristol
BS16 7FH

BANKERS

HSBC Bank plc
49 Corn Street
Bristol
BS99 7PP

AUDITORS

Deloitte LLP
Bristol

CATERING PARTNERSHIP LIMITED

DIRECTORS' REPORT

The directors present their annual report and audited financial statements for the 9 month period from 1 July 2007 to 31 March 2008.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

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). The financial statements are required by law to 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 judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed; 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 proper accounting records, which 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.

PRINCIPAL ACTIVITY AND REVIEW OF THE BUSINESS

The company was acquired by MITIE Group PLC ("the Group") on 6 March 2008 and is a 100% owned subsidiary of MITIE Group PLC. As a result of this acquisition, the company has changed its accounting year end to 31 March 2008. The company provides catering services to industrial and commercial clients. There have not been any significant changes in the company's principal activities in the period under review.

On 1 October 2008 the company transferred the majority of its trade to MITIE Catering Services Limited. The remaining trade is expected to transfer by 31 March 2009.

As shown in the company's profit and loss account on page 6, the company's sales have decreased by 2% over the prior year on a pro-rata basis. Over the same period the company has become loss making.

The balance sheet on page 7 of the financial statements shows that the company's financial position at the period end has, in net asset terms, worsened since the prior period.

The Group manages its operations on a divisional basis. For this reason, the company's directors do not believe further key performance indicators are necessary for an appropriate understanding of the performance and position of the business. The performance of the Group's divisions is discussed in the Group's annual report which does not form part of this report.

DIVIDENDS

The directors paid a dividend for the period ended 31 March 2008 of £59,526 (2007: £164,097).

CATERING PARTNERSHIP LIMITED

DIRECTORS' REPORT (continued)

PRINCIPAL RISKS AND UNCERTAINTIES

Loss of key customers is a key risk to the business. The company manages this risk by developing and maintaining strong relationships with these customers.

Group risks are discussed in the Group's annual report which does not form part of this report.

FINANCIAL RISK MANAGEMENT

The directors have reviewed the financial risk management objectives and policies of the company. The directors do not believe there to be significant risks in this area. The company does not enter into any hedging instruments, as there are not believed to be any material exposures. It does not enter into any financial instruments for speculative purposes.

Appropriate trade terms are negotiated with suppliers and customers. Management reviews these terms and the relationships with suppliers and customers and manages any exposure on normal trade terms. The company prepares regular forecasts of cash flow and liquidity and any requirement for additional funding is managed as part of the overall MITIE Group PLC financing arrangements.

PAYMENT POLICY

The company's policy is to comply with the terms of payment agreed with a supplier. Where terms are not negotiated, the company endeavours to adhere with the supplier's standard terms. As at 31 March 2008 trade creditors, as a proportion of amounts invoiced from suppliers for the financial period, represented 48 days (2007: 55 days).

ENVIRONMENT

MITIE Group PLC and its subsidiaries endeavour to identify, monitor and manage the impact of their activities on the environment and are fully committed to environmental accountability and protection. The company operates in accordance with Group policies, which are described in the Group's annual report which does not form part of this report.

EMPLOYEES

The company offers equal opportunities to all applicants for employment whatever their sex, race or religion. Disabled persons are considered for employment, training, career development and promotion on the basis of their aptitudes and abilities in common with all employees, providing the disability does not make the particular employment impractical or the employee unable to conform to the stringent regulations which apply to the operations of the company.

The company recognises the importance of good communications and employee relationships. In each company there is a relationship between the Chief Executive of MITIE Group PLC and individual employees in the company. In these conditions, complex consultative procedures are seldom required to ensure that there is an understanding of the purpose of the business and the commercial realities of success. Employees are encouraged to become shareholders through the Savings Related Share Option Scheme.

DIRECTORS

The directors during the period and subsequently were as follows:

S C Baxter	(appointed 6 March 2008)
A J Coombs	(resigned 6 October 2008)
H Gadsden	(resigned 6 March 2008)
N R Goodman	(appointed 6 March 2008)
J R C Hay	(appointed 6 March 2008)
R McGregor-Smith	(appointed 6 March 2008)
C E Smith	(resigned 6 March 2008)

CATERING PARTNERSHIP LIMITED

DIRECTORS' REPORT (continued)

AUDITORS

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 auditors are 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 auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s234ZA of the Companies Act 1985.

On 1 December 2008, Deloitte & Touche LLP changed its name to Deloitte LLP. Accordingly, a resolution to reappoint Deloitte LLP as the company's auditors will be proposed at the forthcoming Annual General Meeting.

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

A handwritten signature in black ink, appearing to be 'S C Baxter', with a long horizontal stroke extending to the right.

S C Baxter
Director

16 December 2008

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

CATERING PARTNERSHIP LIMITED

We have audited the financial statements of Catering Partnership Limited for the 9 month period from 1 July 2007 to 31 March 2008 which comprise the profit and loss account, the balance sheet, the cash flow statement and the related notes 1 to 19. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. 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 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 financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the statement of directors' responsibilities.

Our responsibility is to audit the 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 financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the directors' report is consistent with the financial statements.

In addition we report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

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

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 financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

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 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 financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 31 March 2008 and of its loss for the period then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the directors' report is consistent with the financial statements.

Emphasis of matter - going concern

In forming an 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.

DeLoitte LLP

DELOITTE LLP

Chartered Accountants and Registered Auditors
Bristol, United Kingdom

22 December 2008

CATERING PARTNERSHIP LIMITED

PROFIT AND LOSS ACCOUNT

9 month period from 1 July 2007 to 31 March 2008

		Discontinuing operations	
		9 month	Year ended
		period ended	30 June
		31 March	
	Note	2008	2007
		£	£
TURNOVER	1	8,758,946	11,908,684
Cost of sales		(8,150,586)	(10,266,340)
GROSS PROFIT		608,360	1,642,344
Administrative expenses		(1,649,305)	(1,557,857)
Other operating income	2	65,206	132,523
OPERATING (LOSS)/PROFIT	2	(975,739)	217,010
Interest receivable and similar income	3	13,540	16,673
Interest payable and similar charges	3	(7,943)	(8,871)
(LOSS)/PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		(970,142)	224,812
Tax credit/(charge) on (loss)/profit on ordinary activities	4	271,988	(44,110)
(LOSS)/PROFIT FOR THE FINANCIAL PERIOD	13	(698,154)	180,702

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

CATERING PARTNERSHIP LIMITED

BALANCE SHEET At 31 March 2008

	Note	2008		2007	
		£	£	£	£
FIXED ASSETS					
Intangible assets	5		-		20,528
Tangible assets	6		300,411		394,128
			<u>300,411</u>		<u>414,656</u>
CURRENT ASSETS					
Stocks	7	83,193		101,161	
Debtors	8	2,370,363		1,816,792	
Cash at bank and in hand		551,189		249,679	
		<u>3,004,745</u>		<u>2,167,632</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	9	(2,937,623)		(1,419,574)	
NET CURRENT ASSETS			<u>67,122</u>		<u>748,058</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			367,533		1,162,714
CREDITORS - AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	10		(129,166)		(166,667)
NET ASSETS			<u>238,367</u>		<u>996,047</u>
SHARE CAPITAL AND RESERVES					
Called up share capital	12	8,000		8,000	
Profit and loss account	13	230,367		988,047	
SHAREHOLDERS' FUNDS	13	<u>238,367</u>		<u>996,047</u>	

These financial statements were approved by the Board of Directors on 16 December 2008.

Signed on behalf of the Board of Directors



S C Baxter
Director

CATERING PARTNERSHIP LIMITED

CASH FLOW STATEMENT

9 month period from 1 July 2007 to 31 March 2008

	Note	2008		2007	
		£	£	£	£
Net cash inflow from operating activities	14		510,203		266,937
Returns on investments and servicing of finance					
Receipts from disposal of fixed assets		7,316		-	
Interest received		13,540		16,673	
Interest paid		(7,943)		(8,871)	
Net cash inflow from returns on investments and servicing of finance			12,913		7,802
Taxation					
UK corporation tax repaid			(45,623)		(72,093)
Capital expenditure					
Payments to acquire tangible fixed assets			(55,295)		(85,827)
Equity dividends paid			(59,526)		(164,097)
Financing					
Repayments of hire purchase capital			(61,162)		(94,502)
Increase/(decrease) in cash in the period	15		<u>301,510</u>		<u>(141,780)</u>

CATERING PARTNERSHIP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

9 month period from 1 July 2007 to 31 March 2008

1. ACCOUNTING POLICIES

The financial statements are prepared in accordance with applicable United Kingdom accounting standards. The particular accounting policies adopted, which have been applied consistently throughout the current and the prior financial periods are described below.

Basis of preparation of the financial statements

As explained in the directors' report, the company has transferred its trade to MITIE Catering Services Limited. As required by FRS 18 Accounting Policies, the directors have prepared the financial statements on the basis other than going concern. No material adjustments arose as a result of ceasing to apply the going concern basis.

Accounting convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover represents the total, excluding sales taxes, receivable in respect of goods and services supplied. All turnover arises within the United Kingdom, from the company's principal activity.

Turnover from bundled contracts consists of various components which operate independently of each other and for which reliable fair values can be established. Accordingly, each component is accounted for separately as if it were an individual contractual arrangement based upon the point at which the individual services are provided.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset on a straight-line basis over its expected life, as follows:

Plant and equipment	3 to 5 years
Office equipment	3 to 5 years
Motor vehicles	3 to 5 years

Stocks

Stocks are stated at the lower of cost and net realisable value.

Leases

Rentals paid under operating leases are charged against income on a straight-line basis over the lease term.

Assets held under hire purchase arrangements, which confer rights and obligations similar to those attached to current assets are capitalised as tangible fixed assets and depreciated over the shorter of the lease terms and useful lives. The capital elements of future hire purchase obligations are recorded as liabilities, while the interest elements are charged to the profit and loss account over the period of the lease to provide a constant rate of charge on the balance of capital repayments outstanding.

CATERING PARTNERSHIP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

9 month period from 1 July 2007 to 31 March 2008

1. ACCOUNTING POLICIES (continued)

Tax

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

Deferred tax is provided in full on timing differences that result in an obligation at the balance sheet date to pay more tax, or a right to pay less tax, at a future 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 company operated a defined contribution pension scheme for employees. The assets of the scheme were held separately from the company.

Related Party transactions

As a wholly owned subsidiary of MITIE Group PLC, Catering Partnership Limited has taken advantage of the exemption from the requirement to disclose related party transactions with MITIE Group PLC and companies within the group.

2. OPERATING (LOSS)/PROFIT

	2008	2007
	£	£
Operating (loss)/profit is stated after charging/(crediting):		
Depreciation on tangible fixed assets:		
-owned	48,440	62,612
- leased	40,781	45,312
Operating leases		
- plant and machinery	55,543	47,666
- other	60,000	80,000
Goodwill amortisation	20,528	25,000
Auditors' remuneration - audit services	11,974	6,620
Loss on disposal of tangible fixed assets	52,475	1,332
Other operating income	(65,206)	(132,523)

3. INTEREST

	2008	2007
	£	£
Interest receivable and similar income		
Bank interest receivable	13,540	16,673
Interest payable and similar charges	£	£
Finance lease interest	7,836	8,399
Bank interest	107	472
	7,943	8,871

CATERING PARTNERSHIP LIMITED

NOTES TO THE FINANCIAL STATEMENTS 9 month period from 1 July 2007 to 31 March 2008

4. TAX (CREDIT)/CHARGE ON (LOSS)/PROFIT ON ORDINARY ACTIVITIES

	2008	2007
(a) Analysis of (credit)/charge in the period	£	£
United Kingdom corporation tax at 30% (2007: 20%)	-	45,623
Total current tax (note 4(b))	-	45,623
Deferred taxation:		
Timing differences - origination and reversal	(271,988)	(1,513)
Tax (credit)/charge on (loss)/profit on ordinary activities	(271,988)	44,110

(b) Factors affecting tax charge in the period

The tax assessed for the period differs from that resulting from applying the standard rate of corporation tax in the UK of 30% (2007: 20%). The differences are as follows:

Loss/(profit) on ordinary activities before tax	(970,142)	224,812
	£	£
Tax at 30% thereon	(291,043)	44,962
Expenses not deductible for tax purposes	2,351	905
Capital allowances in excess of depreciation	15,120	6,534
Generation of tax losses	269,101	-
Other timing differences	4,471	(5,000)
Change in UK tax rate	-	(1,778)
Current tax credit for the period (note 4(a))	-	45,623

(c) Factors affecting future tax charges

The reduction in the corporation tax rate to 28% is not anticipated to materially affect the future tax charge.

CATERING PARTNERSHIP LIMITED

NOTES TO THE FINANCIAL STATEMENTS 9 month period from 1 July 2007 to 31 March 2008

5. INTANGIBLE FIXED ASSETS

	Goodwill £
Cost	
At 1 July 2007 and 31 March 2008	57,509
Amortisation	
At 1 July 2007	36,981
Charge for the period	20,528
At 31 March 2008	57,509
Net book values	
At 31 March 2008	-
At 30 June 2007	20,528

6. TANGIBLE FIXED ASSETS

	Freehold Property Improvements £	Plant and equipment £	Office equipment £	Motor vehicles £	Total £
Cost					
At 1 July 2007	40,946	280,115	250,335	202,258	773,654
Additions	-	3,968	10,737	40,590	55,295
Disposals	(40,946)	(138)	(177,915)	(57,889)	(276,888)
At 31 March 2008	-	283,945	83,157	184,959	552,061
Depreciation					
At 1 July 2007	682	52,371	217,045	109,428	379,526
Charge for the period	2,891	43,487	11,546	31,297	89,221
Disposals	(3,573)	(5)	(155,630)	(57,889)	(217,097)
At 31 March 2008	-	95,854	72,961	82,836	251,650
Net book value					
At 31 March 2008	-	188,092	10,196	102,123	300,411
At 30 June 2007	40,264	227,744	33,290	92,830	394,128

Included in the net book value above are assets held on hire purchase contracts totalling £142,114 (2007: £182,895). The depreciation charged in the period on these assets totals £40,781 (2007: £45,312).

Capital commitments

At 31 March 2008 the directors had authorised capital expenditure of nil (2007: nil).

CATERING PARTNERSHIP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

9 month period from 1 July 2007 to 31 March 2008

7. STOCKS	2008	2007
	£	£
Goods for resale	83,193	101,161
	<u> </u>	<u> </u>
8. DEBTORS	2008	2007
	£	£
Trade debtors	1,243,816	1,028,222
Amounts owed by group undertakings	662,984	662,984
Deferred tax asset	278,343	6,355
Prepayments and accrued income	185,220	114,231
Directors loans	-	5,000
	<u> </u>	<u> </u>
	2,370,363	1,816,792
	<u> </u>	<u> </u>

A deferred tax asset of £278,343 has been recognised at 31 March 2008 (2007: £6,335). This asset relates to £23,009 in relation to depreciation in excess of capital allowances, £251,161 in relation to tax losses and £4,173 in relation to other short-term timing differences. The directors are of the opinion that suitable profits will be available in the periods in which these differences will reverse. The amount credited to the profit and loss account in the period was £271,988 (2007: £1,513).

The maximum amount outstanding during the year on the directors' loan was £5,000.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2008	2007
	£	£
Trade creditors	1,210,913	528,154
Corporation tax	-	45,623
Other taxation and social security	575,258	368,449
Obligations under finance lease	51,324	74,985
Accruals and deferred income	1,100,128	402,363
	<u> </u>	<u> </u>
	2,937,623	1,419,574
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2008	2007
	£	£
Obligations under finance leases	129,166	166,667
	<u> </u>	<u> </u>

The following is an analysis of finance lease obligations:

Minimum lease payments payable:	£	£
Amounts due in less than one year	51,324	74,985
Between two and five years	129,166	166,667
	<u> </u>	<u> </u>
	180,490	241,652
	<u> </u>	<u> </u>

Finance leases are secured on the assets to which they relate.

CATERING PARTNERSHIP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

9 month period from 1 July 2007 to 31 March 2008

11. DIVIDENDS

The dividends approved and paid in the periods are as follows:

	2008 £	2007 £
£7.44 (2007: £20.51) per share on ordinary shares	59,526	164,097
	<u>59,526</u>	<u>164,097</u>

12. CALLED UP SHARE CAPITAL

	2008 £	2007 £
Authorised		
£1 ordinary shares	10,000	5,000
£1 'A' ordinary shares	-	5,000
	<u>10,000</u>	<u>10,000</u>
	£	£
Allotted, called up and fully paid		
£1 ordinary shares	8,000	3,000
£1 'A' ordinary shares	-	5,000
	<u>8,000</u>	<u>8,000</u>

On 6 March 2008, the £1 'A' ordinary shares were re-designated as £1 ordinary shares.

13. COMBINED STATEMENT OF MOVEMENTS IN SHAREHOLDERS' FUNDS AND STATEMENT OF MOVEMENTS ON RESERVES

	Share capital £	Profit and loss account £	2008 Total £	2007 Total £
Opening shareholders' funds	8,000	988,047	996,047	979,442
(Loss)/profit for the financial period	-	(698,154)	(698,154)	180,702
Dividends	-	(59,526)	(59,526)	(164,097)
	<u>8,000</u>	<u>230,367</u>	<u>238,367</u>	<u>996,047</u>

CATERING PARTNERSHIP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

9 month period from 1 July 2007 to 31 March 2008

14. RECONCILIATION OF OPERATING (LOSS)/PROFIT TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2008 £	2007 £
Operating (loss)/profit	(975,739)	217,010
Depreciation	89,221	107,924
Amortisation	20,528	25,000
Loss on disposal of tangible fixed assets	52,475	1,332
(Increase)/decrease in debtors	(281,583)	30,626
Decrease in stock	17,968	11,867
Increase/(decrease) in creditors	1,587,333	(126,822)
Net cash inflow from operating activities	510,203	266,937

15. ANALYSIS OF CHANGES IN NET DEBT

	At 1 July 2007 £	Cash flow £	At 31 March 2008 £
Cash at bank and in hand	249,679	301,510	551,189
Hire Purchase agreements	(241,652)	61,162	(180,490)
	8,027	362,672	370,699

16. FINANCIAL COMMITMENTS

Operating leases

At 31 March 2008 the company had annual commitments under non-cancellable operating leases as follows:

	2008 £	2007 £
Other		
Expiry date in less than one year	29,119	-
Expiry date in two to five years	44,938	74,057
	74,057	74,057
Land & buildings	£	£
Expiry date in more than five years	80,000	80,000

CATERING PARTNERSHIP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

9 month period from 1 July 2007 to 31 March 2008

17. DIRECTORS

	2008	2007
	£	£
The emoluments of directors of the company were:		
Fees and other emoluments (including benefits-in-kind)	208,368	327,470
	<u> </u>	<u> </u>
	No.	No.
The number of directors who were members of a defined benefit pension scheme	-	-
	<u> </u>	<u> </u>
Fees and emoluments disclosed above includes amounts paid to:	£	£
The highest paid director	131,834	215,063
	<u> </u>	<u> </u>

The accrued pension of the highest paid director at 31 March 2008 was £nil (2007: £nil).

S C Baxter and R McGregor-Smith are directors of MITIE Group PLC. All disclosures relating to their emoluments, pension details and share options are disclosed in the group accounts. It is not practicable to allocate their remuneration between their services as directors of Catering Partnership Limited and their services as directors of other group companies.

J R C Hay is paid for his services by MITIE Catering Services Limited.

18. EMPLOYEES

Number of employees

The average number of persons (including directors) employed by the company during the period was:

	2008	2007
	No.	No.
Operatives	411	371
Administration and management	44	43
	<u> </u>	<u> </u>
	455	414
	<u> </u>	<u> </u>
Employment costs	£	£
Wages and salaries	4,323,626	5,462,481
Social security costs	240,307	381,404
Pension costs	118,513	206,072
	<u> </u>	<u> </u>
	4,682,446	6,049,957
	<u> </u>	<u> </u>

CATERING PARTNERSHIP LIMITED

NOTES TO THE FINANCIAL STATEMENTS

9 month period from 1 July 2007 to 31 March 2008

19. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

Prior to 6 March 2008, the company was ultimately controlled by Mr H Gadsden, by virtue of his interest in the entire issued share capital of Catering Partnership (Holdings) Limited.

Since 6 March 2008, the directors regard MITIE Group PLC, a company registered in Scotland, as the company's ultimate parent undertaking and controlling party. MITIE Facilities Services Limited is the smallest group and MITIE Group PLC the largest group for which group accounts are prepared. Copies of these financial statements can be obtained from the company secretary at the registered office.