

Aramark Catering Limited

**Directors' report and financial
statements**

Registered number 03945980

30 September 2011

TUESDAY



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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 £35,214,258

Dividends

The directors declared dividends of £35,214,258 for the period ended 30 September 2011 (2010: £nil)

Directors

The directors who served during the period were

AW Main
R Wheeler
D Doyle

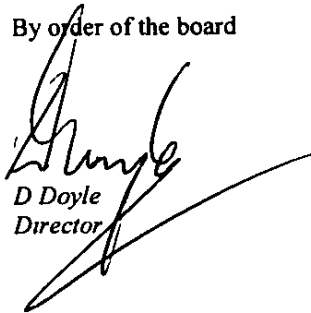
Disclosure of information to auditors

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



D Doyle
Director

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

3 May 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

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Neville Street
Leeds
LS1 4DW
United Kingdom

Independent auditor's report to the members of Aramark Catering Limited

We have audited the financial statements of Aramark Catering Limited for the period ended 30 September 2011 set out on pages 5 to 8. 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

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 profit 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

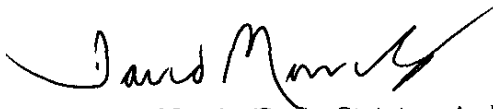
Opinion on other matters prescribed by the Companies Act 2006

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

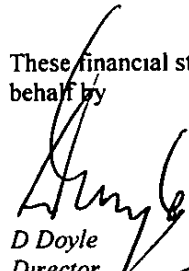
17 May 2012

Balance sheet
at 30 September 2011

	<i>Note</i>	2011 £	2010 £
Debtors			
Amounts owed by related companies		100	35,214,358
		<hr/>	<hr/>
Capital reserves			
Called up share capital	4	100	100
Profit and loss account	5	-	35,214,258
		<hr/>	<hr/>
Equity shareholders' funds	6	100	35,214,358
		<hr/>	<hr/>

These financial statements were approved by the board of directors on behalf by

3 May 2012 and were signed on its


D Doyle
Director

Company registered number 03945980

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.

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.

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.

2 Auditors remuneration

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

3 Dividends

	52 weeks ended 30 September 2011 £	52 weeks ended 1 October 2010 £
Dividends paid		
Current period interim dividend paid	35,214,258	-
	<u>35,214,258</u>	<u>-</u>

4 Called up share capital

	2011 £	2010 £
<i>Authorised</i>		
8 Ordinary A shares of £1 each	8	8
92 Ordinary B shares of £1 each	92	92
100 Preference shares of £1 each	100	100
	<u>200</u>	<u>200</u>
	<u>200</u>	<u>200</u>
	2011 £	2010 £
<i>Allotted, called up and fully paid</i>		
8 Ordinary A shares of £1 each	8	8
92 Ordinary B shares of £1 each	92	92
	<u>100</u>	<u>100</u>
	<u>100</u>	<u>100</u>

5 Profit and loss account

	2011 £	2010 £
At beginning of period	35,214,258	35,214,258
Dividends	(35,214,258)	-
	<u> </u>	<u> </u>
At end of period	-	35,214,258
	<u> </u>	<u> </u>

6 Reconciliation of movements in shareholders' funds

	2011 £	2010 £
Dividends	(35,214,258)	-
	<u> </u>	<u> </u>
Retained loss	(35,214,258)	-
Opening shareholders' funds	35,214,358	35,214,358
	<u> </u>	<u> </u>
Closing shareholders' funds	100	35,214,358
	<u> </u>	<u> </u>

7 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