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Registered number: 05242900

KENT TOP TEMPS LTD

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2015

WEDNESDAY



A46 *A4MVTNKH* 23/12/2015 #131
COMPANIES HOUSE

Barnes Roffe LLP, Chartered Accountants
Charles Lake House, Claire Causeway, Crossways Business Park, Dartford, Kent, DA2 6QA
10 December 2015

KENT TOP TEMPS LTD

COMPANY INFORMATION

DIRECTORS

S G Heywood Esq
Mrs K Short
R L Pimenta Esq (appointed 26 February 2015)
N Major Esq (appointed 26 February 2015)
J D Burr (appointed 26 February 2015)

COMPANY SECRETARY

Mrs K Short

REGISTERED NUMBER

05242900

REGISTERED OFFICE

1 Abbey Wood Road
Kings Hill
West Malling
Kent
ME19 4YT

INDEPENDENT AUDITORS

Barnes Roffe LLP
Chartered Accountants & Statutory Auditor
Charles Lake House
Claire Causeway
Crossways Business Park
Dartford
Kent
DA2 6QA

KENT TOP TEMPS LTD

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KENT TOP TEMPS LTD

**STRATEGIC REPORT
FOR THE YEAR ENDED 31 MARCH 2015**

INTRODUCTION

The directors present their strategic report for the year ended 31 March 2015.

BUSINESS REVIEW

The business ceased trading in December 2013 and was dormant throughout the current financial year.

PRINCIPAL RISKS AND UNCERTAINTIES

The directors expect the Company to remain dormant for the foreseeable future. There are currently no principal risks and uncertainties facing the Company.

This report was approved by the board on

17/12/15

and signed on its behalf.



**Mrs K Short
Director**

KENT TOP TEMPS LTD

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2015

The directors present their report and the financial statements for the year ended 31 March 2015.

DIRECTORS' RESPONSIBILITIES STATEMENT

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 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

PRINCIPAL ACTIVITIES

The company is dormant and has not traded during the year or subsequent to the year end.

DIRECTORS

The directors who served during the year were:

S G Heywood Esq
Mrs K Short
R L Pimenta Esq (appointed 26 February 2015)
N Major Esq (appointed 26 February 2015)
J D Burr (appointed 26 February 2015)

The directors have no interest in the issued share capital of the company.

FUTURE DEVELOPMENTS

Kent Top Temps Limited is part of a diversified portfolio of businesses delivering a range of services with long-term underlying growth prospects and some niche services to support the shareholder. This includes quality brands our customers recognise as leaders in their markets. The business group is managed by a corporate centre, which sets the strategic direction of the group continually seeking opportunities to improve growth and drive returns in a manner consistent with the group's heritage of committed service to its customers, whilst promoting a culture of responsibility and integrity across the business.

KENT TOP TEMPS LTD

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2015**

The group currently has no plans to trade through Kent Top Temps Limited, which will remain dormant for the foreseeable future.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are directors at the time when this directors' report is approved has confirmed that:

- so far as that director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report was approved by the board on

17/12/15

and signed on its behalf.



Mrs K Short
Director

KENT TOP TEMPS LTD

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF KENT TOP TEMPS LTD

We have audited the financial statements of Kent Top Temps Ltd for the year ended 31 March 2015, set out on pages 6 to 14. 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 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, 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 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. In addition, we read all the financial and non-financial information in the directors' report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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 March 2015 and of its loss for the year 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.

OPINION ON OTHER MATTER 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.

KENT TOP TEMPS LTD

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF KENT TOP TEMPS LTD

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.



Mario Ciantani (Senior statutory auditor)
for and on behalf of

Barnes Roffe LLP

Chartered Accountants

Statutory Auditor

Charles Lake House

Claire Causeway

Crossways Business Park

Dartford

Kent

DA2 6QA

Date: 21. October 2013.

KENT TOP TEMPS LTD

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2015**

	Note	2015 £	2014 £
TURNOVER	1,2		
Discontinued operations		-	999,263
		-	999,263
Cost of sales	3	-	(997,679)
GROSS PROFIT		-	1,584
Administrative expenses	3	(7,166)	(285,997)
OPERATING LOSS	4		
Continuing operations		-	-
Discontinued operations		(7,166)	(284,413)
		(7,166)	(284,413)
Interest receivable and similar income		3,231	994
Interest payable and similar charges	7	-	(8,250)
LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION		(3,935)	(291,669)
Tax on loss on ordinary activities	8	(13,200)	51,131
LOSS FOR THE FINANCIAL YEAR	13	(17,135)	(240,538)

There were no recognised gains and losses for 2015 or 2014 other than those included in the profit and loss account.


The notes on pages 8 to 14 form part of these financial statements.

KENT TOP TEMPS LTD
REGISTERED NUMBER: 05242900

BALANCE SHEET
AS AT 31 MARCH 2015

	Note	2015		2014	
		£	£	£	£
CURRENT ASSETS					
Debtors	10	1,089,070		1,268,062	
Cash at bank		300,260		764,130	
		<u>1,389,330</u>		<u>2,032,192</u>	
CREDITORS: amounts falling due within one year	11	(196,883)		(822,610)	
NET CURRENT ASSETS			<u>1,192,447</u>		<u>1,209,582</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,192,447</u>		<u>1,209,582</u>
CAPITAL AND RESERVES					
Called up share capital	12		2		2
Profit and loss account	13		<u>1,192,445</u>		<u>1,209,580</u>
SHAREHOLDERS' FUNDS	14		<u>1,192,447</u>		<u>1,209,582</u>

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 17/12/15



S G Heywood Esq
Director

The notes on pages 8 to 14 form part of these financial statements.

KENT TOP TEMPS LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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

1.2 Going concern

As described in the strategic report on page 1 and the directors' report on page 2, the ultimate parent undertaking carried out a review of the group's trading activities which resulted in a cessation of the company's trading activities during year ended 31 March 2014.

After making enquiries the directors have a reasonable expectation that the company has adequate resources to meet its residual liabilities as they fall due. For this reason they continue to adopt the going concern basis of accounting in preparing the annual accounts.

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	-	4 - 8 years straight line
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1.5 Operating leases

Rentals under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

1.6 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation. A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax assets and liabilities are calculated at current tax rates.

1.7 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

KENT TOP TEMPS LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015**

2. TURNOVER

An analysis of turnover by class of business is as follows:

	2015 £	2014 £
Staff	-	42,461
Travel	-	956,802
	-	999,263
	-	999,263

All turnover arose within the United Kingdom.

The whole of the turnover and profit before taxation from discontinuing activities is attributable to the provision of travel services and care.

3. ANALYSIS OF OPERATING LOSS

	2015		2014	
	Continuing £	Discontinued £	Continuing £	Discontinued £
Turnover	-	-	-	999,263
Cost of sales	-	-	-	(997,679)
Gross profit	-	-	-	1,584
Administrative expenses	-	(7,166)	-	(285,997)
Operating profit/(loss)	-	(7,166)	-	(284,413)
	-	(7,166)	-	(284,413)
	-	(7,166)	-	(284,413)

4. OPERATING LOSS

The operating loss is stated after charging:

	2015 £	2014 £
Depreciation of tangible fixed assets:		
- owned by the company	-	13,372
Operating lease rentals:		
- plant and machinery	-	149,831
	-	149,831
	-	149,831

5. AUDITORS' REMUNERATION

	2015 £	2014 £
Fees payable to the company's auditor and its associates for the audit of the company's annual accounts	2,500	4,000
	2,500	4,000
	2,500	4,000

KENT TOP TEMPS LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015**

6. STAFF COSTS

Staff costs were as follows:

	2015 £	2014 £
Other pension costs	<u>(48,000)</u>	<u>48,221</u>

The average monthly number of employees, including the directors, during the year was as follows:

	2015 No.	2014 No.
	<u>0</u>	<u>0</u>

7. INTEREST PAYABLE

	2015 £	2014 £
On bank loans and overdrafts	<u>-</u>	<u>8,250</u>

8. TAXATION

	2015 £	2014 £
Adjustments in respect of prior periods	<u>13,200</u>	<u>(51,131)</u>
Tax on loss on ordinary activities	<u>13,200</u>	<u>(51,131)</u>

KENT TOP TEMPS LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015**

8. TAXATION (continued)

Factors affecting tax charge for the year

The tax assessed for the year is higher than (2014 - higher than) the standard rate of corporation tax in the UK of 20% (2014 - 20%). The differences are explained below:

	2015 £	2014 £
Loss on ordinary activities before tax	<u>(3,935)</u>	<u>(291,669)</u>
Loss on ordinary activities multiplied by standard rate of corporation tax in the UK of 20% (2014 - 20%)	(787)	(58,334)
Effects of:		
Expenses not deductible for tax purposes, other than goodwill amortisation and impairment	(9,600)	-
Depreciation for the year in excess of capital allowances	-	16,069
Utilisation of tax losses	10,387	42,265
Adjustments to tax charge in respect of prior periods	<u>13,200</u>	<u>(51,131)</u>
Current tax charge/(credit) for the year (see note above)	<u><u>13,200</u></u>	<u><u>(51,131)</u></u>

Factors that may affect future tax charges

The company has a tax loss carried forward of £51,935 to offset against future taxable profits.

9. TANGIBLE FIXED ASSETS

	Motor Vehicles £
Cost	
At 1 April 2014	6,544
Disposals	<u>(6,544)</u>
At 31 March 2015	-
Depreciation	
At 1 April 2014	6,544
On disposals	<u>(6,544)</u>
At 31 March 2015	-
Net book value	
At 31 March 2015	-
At 31 March 2014	<u><u>-</u></u>

KENT TOP TEMPS LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015**

10. DEBTORS

	2015 £	2014 £
Trade debtors	-	46,877
Amounts owed by group undertakings	925,113	-
Corporation tax repayable	-	51,131
Other debtors, prepayments and accrued income	163,957	1,170,054
	<u>1,089,070</u>	<u>1,268,062</u>

**11. CREDITORS:
Amounts falling due within one year**

	2015 £	2014 £
Trade creditors	182,925	415,562
Amounts owed to group undertakings	-	354,290
Corporation tax	13,200	-
Other creditors and accruals	758	52,758
	<u>196,883</u>	<u>822,610</u>

12. SHARE CAPITAL

	2015 £	2014 £
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>

13. RESERVES

	Profit and loss account £
At 1 April 2014	1,209,580
Loss for the financial year	(17,135)
At 31 March 2015	<u>1,192,445</u>

KENT TOP TEMPS LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015**

14. RECONCILIATION OF MOVEMENT IN SHAREHOLDERS' FUNDS

	2015 £	2014 £
Opening shareholders' funds	1,209,582	1,450,120
Loss for the financial year	(17,135)	(240,538)
Closing shareholders' funds	<u>1,192,447</u>	<u>1,209,582</u>

15. PENSION COMMITMENTS

The company operates a defined contribution pension scheme and participates in a defined benefit pension scheme. The assets of both schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to these funds and amounted to £48,000 credit (2014: £48,221). Contributions totalling £Nil (2014: £48,000) were payable to the fund at the balance sheet date and are included in creditors.

16. OPERATING LEASE COMMITMENTS

At 31 March 2015 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings		Other	
	2015 £	2014 £	2015 £	2014 £
Expiry date:				
After more than 5 years	-	45,000	-	-

17. RELATED PARTY TRANSACTIONS

The company has taken advantage of the exemption allowed by Financial Reporting Standard 8, 'Related party disclosures', not to disclose any transactions with members of the group headed by Kent County Trading Limited on the grounds that at least 90% of the voting rights in the company are controlled within that group and the company is included in the consolidated financial statements.

The following transactions occurred during the financial period with Kent County Council, the ultimate controlling party:

<u>Kent County Council</u>	<u>2015</u> £	<u>2014</u> £
Sales	0	284,926
Trade Debtors	0	5,370
Purchases	0	421,275
Other Debtors	149,538	1,122,581

KENT TOP TEMPS LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015**

18. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The ultimate controlling party is Kent County Council, which owns 100% of the issued share capital of the parent company, Kent County Trading Limited, a company incorporated in England and Wales.