

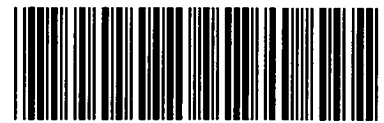
Registration number: 01189888

ABC Contract Services Limited

Directors' Reports and Financial Statements

for the 53 week period ended 2 January 2015

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ABC Contract Services Limited
Contents

Company Information	1
Strategic Report	2 to 3
Directors' Report	4 to 5
Independent Auditors' Report	6 to 7
Profit and Loss Account	8
Balance Sheet	9
Notes to the Financial Statements	10 to 17

ABC Contract Services Limited
Company Information

Directors	J Robertson R J Watson
Company secretary	R J Watson
Registered office	800 The Boulevard Capability Green Luton Bedfordshire LU1 3BA
Bankers	Barclays Bank plc 1 Churchill Place London E14 5HP
Independent Auditors	PricewaterhouseCoopers LLP 10 Bricket Road St Albans Hertfordshire AL1 3JX

ABC Contract Services Limited
Strategic Report for the 53 week period ended 2 January 2015

The directors present their strategic report for the 53 week period ended 2 January 2015.

Business review

Key performance indicators and fair review of the business

	53 weeks 2 January 2015 £ 000	52 weeks 27 December 2013 £ 000	Change %
Turnover	4,164	34,649	(88.0)
Gross Profit	494	4,364	(88.7)
Administrative expenses	186	3,845	(95.2)
Earnings before interest and tax	308	519	(40.7)
Gross profit percentage (%)	11.9	12.6	
Conversion rate (%) (EBIT to Gross profit)	62.3	11.9	

On 10 February 2014 the company transferred its trade and assets to Carbon60 Limited, a fellow group company, for net book value. The company ceased trading at that time.

The directors are actively considering the future of the company.

Insurance

Impellam Group plc ("the Group"), of which the company is a member, maintains a comprehensive insurance programme with a number of reputable third party underwriters. These insurance policies are reviewed annually to ensure that there is adequate cover for insurable risks and that the terms of those policies are optimised.

Principal risks and uncertainties

The principal risks and uncertainties of the group, which include those of the company, are discussed in the Finance Report in the Group's annual report which does not form part of this report. The Group's business and financial risks are managed at a group level, rather than at an individual company level. For this reason, the company's directors believe that a discussion of the group's risks would not be appropriate for an understanding of the development, performance or position of the company

Regulatory environment

The provision of staffing and support services requires an increasing number of checks for compliance both with legislation and client contractual arrangements; these can vary widely by sector and geography. Such compliance requirements are constantly changing with new legislation being introduced and new or revised contracts being negotiated.

The company takes its responsibilities seriously, is committed to meeting all of its regulatory responsibilities and regularly reviews its policies, processes and systems to reflect best practice. All employees are informed and trained on any new requirements as they become necessary, all new employees receive training on all relevant operating standards and there is a team of compliance officers who regularly conduct spot checks to ensure standards are being maintained.

ABC Contract Services Limited
Strategic Report for the 53 week period ended 2 January 2015

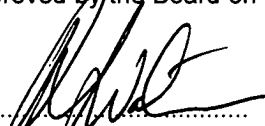
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Technology systems

The company is reliant on a number of technology systems in providing its services to clients and in sourcing and communicating with candidates and staff. These systems are located both in-house and in various data centres. These systems are vulnerable to matters beyond the Group's control, such as natural disasters and power or telecommunications failures. Also, the systems could be vulnerable to improper or negligent operation by employees or from unauthorised access.

The business continues to develop and enhance controls, the associated disaster recovery systems, including physically separate disaster recovery sites, and other areas to improve its ability to cope with the loss or disruption of a technology system as a result of any such event. In addition, data protection is a key priority and specific contractual provisions exist to ensure safety and security of confidential data.

Approved by the Board on 30 March 2015 and signed on its behalf by:



.....
R J Watson
Company secretary and director

ABC Contract Services Limited

Directors' Report for the 53 week period ended 2 January 2015

The directors present their report and the audited financial statements of the company for the 53 week period ended 2 January 2015.

Directors of the company

The directors of the company who were in office during the period and up to the date of signing the financial statements were :

A J Burchall (resigned 31 July 2014)

J Robertson (appointed 30 June 2014)

R J Watson

Results and dividends

The audited financial statements for the fifty-three weeks ended 2 January 2015 are set out on pages 8 to 17. The Company profit for the financial period was £245,000 (27 December 2013: £221,000), which has been transferred to reserves. The directors do not recommend payment of a dividend for the financial period (27 December 2013: £nil).

Donations

There were no political donations made by the company in either the financial period period ended 2 January 2015 or 27 December 2013.

Employee involvement

The company recognises that it is essential to maintain a highly skilled workforce. To this end the policy of training and development is incorporated in the company plan. It is the policy to promote from within the organisation wherever the possibility exists.

Health and safety measures are given particular attention by the directors and a written policy exists and is known throughout the company.

The company recognises the need for employees to be informed of the company's activities and performance. A corporate intranet for all employees provides a wide range of information and provides an increasingly important communication tool for policies and procedures as well as the sharing of information, document storage and specific news. Meetings are held between management and employees to allow sharing of information and consultation. Employees participate directly in the performance of the business through the Company's bonus arrangements.

Employment of disabled persons

Applications for employment by disabled persons are always fully considered, bearing in mind the abilities of the applicant concerned. In the event of members of staff becoming disabled every effort is made to ensure that their employment with the company continues and that appropriate training is arranged. It is the policy of the company that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Directors' liabilities

During the period and to the date of these financial statements, the Group had in force an indemnity provision in favour of one or more Directors of the company against liability in respect of proceedings brought by third parties, subject to the conditions set out in the Companies Act 2006.

Disclosure of information to auditors

Each director has taken steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information. The directors confirm that there is no relevant information that they know of and which they know the auditors are unaware of.

ABC Contract Services Limited

Directors' Report for the 53 week period ended 2 January 2015

..... *continued*

Reappointment of independent auditors

The auditors, PricewaterhouseCoopers LLP, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Statement of directors responsibilities

The directors are responsible for preparing the Strategic Report, Directors' Report and the financial statements in accordance with applicable law and regulations.

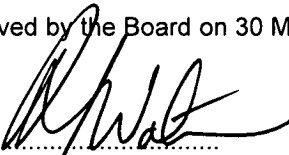
Company law requires the directors to prepare financial statements for each financial period. Under that law the directors have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company 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 judgements 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.

The directors are responsible for the maintenance and integrity of the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 30 March 2015 and signed on its behalf by:



.....
R J Watson
Company secretary and director

Independent Auditors' Report to the members of ABC Contract Services Limited

Opinion on financial statements

In our opinion, ABC Contract Services Limited's financial statements (the "financial statements"):

- give a true and fair view of the state of the company's affairs as at 2 January 2015 and of its profit for the 53 week 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.

What we have audited

ABC Contract Services Limited's financial statements comprise:

- the balance sheet as at 2 January 2015;
- the profit and loss account for the period then ended; and
- the notes to the financial statements, which include a summary of significant accounting policies and other explanatory information.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In applying the financial reporting framework, the directors have made a number of subjective judgements, for example in respect of significant accounting estimates. In making such estimates, they have made assumptions and considered future events.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Strategic Report and Directors' Report for the financial period for which the financial statements are prepared is consistent with the financial statements.

Other matters on which we are required to report by exception

Adequacy of accounting records and information and explanations received

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- we have not received all the information and explanations we require for our audit; or
- 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

We have no exceptions to report arising from this responsibility.

Directors' remuneration

Under the Companies Act 2006 we are required to report to you if, in our opinion, certain disclosures of directors' remuneration specified by law are not made. We have no exceptions to report arising from this responsibility.

Responsibilities for the financial statements and the audit

Our responsibilities and those of the directors

As explained more fully in the Statement of Directors' Responsibilities (set out in the Directors' report), 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) ("ISAs (UK and Ireland)"). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

**Independent Auditors' Report to the members of
ABC Contract Services Limited**

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What an audit of financial statements involves

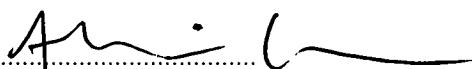
We conducted our audit in accordance with ISAs (UK and Ireland). An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. 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.

We primarily focus our work in these areas by assessing the directors' judgements against available evidence, forming our own judgements, and evaluating the disclosures in the financial statements.

We test and examine information, using sampling and other auditing techniques, to the extent we consider necessary to provide a reasonable basis for us to draw conclusions. We obtain audit evidence through testing the effectiveness of controls, substantive procedures or a combination of both.

In addition, we read all the financial and non-financial information in the Directors' Report and Financial Statements to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.



.....
Archie Wilson (Senior Statutory Auditor)
For and on behalf of PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
Uxbridge

30 March 2015

ABC Contract Services Limited
Profit and Loss Account for the 53 week period ended 2 January 2015

	Note	53 weeks 2 January 2015 £ 000	52 weeks 27 December 2013 £ 000
Turnover	2	4,164	34,649
Cost of sales		<u>(3,670)</u>	<u>(30,285)</u>
Gross profit		494	4,364
Administrative expenses		<u>(186)</u>	<u>(3,845)</u>
Operating profit	3	308	519
Interest payable and similar charges	6	<u>-</u>	<u>(1)</u>
Profit on ordinary activities before taxation		308	518
Tax on profit on ordinary activities	7	<u>(63)</u>	<u>(297)</u>
Profit for the financial period	13	<u><u>245</u></u>	<u><u>221</u></u>

Turnover and operating profit for the current and prior periods derive wholly from discontinued operations.


The company has no recognised gains or losses for the current and prior periods other than the results above and therefore no separate statement of total recognised gains and losses has been presented.

There is no material difference between the profit on ordinary business activities before taxation and the retained profit for the period stated above and their historical cost equivalents for the current and prior periods.

ABC Contract Services Limited
Registration number: 01189888
Balance Sheet as at 2 January 2015

	Note	2 January 2015 £ 000	27 December 2013 £ 000
Fixed assets			
Tangible assets	8	-	18
Current assets			
Debtors	9	5,965	7,301
Cash at bank and in hand		-	749
		5,965	8,050
Creditors: Amounts falling due within one year	10	(299)	(2,582)
Net current assets		5,666	5,468
Total assets less current liabilities		5,666	5,486
Provisions for liabilities	11	-	(65)
Net assets		5,666	5,421
Capital and reserves			
Called up share capital	12	3,105	3,105
Other reserves	13	8,200	8,200
Profit and loss account	13	(5,639)	(5,884)
Total shareholders' funds	14	5,666	5,421

The financial statements on pages 8 to 17 were approved by the Board on 30 March 2015 and signed on its behalf by:



.....
R J Watson
Company secretary and director

ABC Contract Services Limited
Notes to the Financial Statements for the 53 week period
ended 2 January 2015

1 Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with applicable UK accounting standards and the Companies Act 2006. The principal accounting policies have been applied consistently during the period and are set out below.

Exemption from preparing a cash flow statement

The company has taken advantage of the exemption under FRS 1 (Revised 1996) 'Cash flow Statements' not to publish a cash flow as its ultimate parent, Impellam Group plc, a company incorporated in the United Kingdom, has prepared consolidated financial statements which are publicly available.

Significant accounting judgements

In applying the company's accounting policies the following judgements have been made that may have a significant effect on the amounts recognised in the financial statements:

Recoverability of debtors

The company determines whether debtors are impaired if events or changes in circumstances indicate that the carrying value may not be recoverable at least on an annual basis.

Turnover

Turnover, which is stated exclusive of value added tax, comprises amounts receivable for employment services, net of rebates and discounts provided. The nature of the company's activities is such that revenue is recognised when a written agreement, terms and conditions or an approved customer order is in place and the services have been fully rendered. Revenue is recognised and accrued by reference to hours worked in accordance with approved and submitted weekly timesheets and agreed charge rates. The company's procedures require review of a customer's ability to pay prior to a service provision, at the time of such provision, and at the time of billing, such that collectability is reasonably assured.

Tangible assets and depreciation

Tangible fixed assets are stated at cost or valuation, less depreciation and any provision for impairment. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Short leasehold property	over the term of the lease
Fixtures and fittings	between 3 and 10 years

Hire purchase and leasing

Rentals payable under operating leases, where substantially all the benefits and risks of ownership remain with the lessor, are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Financial assets and financial liabilities are recorded at fair value on the transaction date, on the company's balance sheet when the company has become a party to the contractual provisions of the instrument and derecognised when this is no longer the case.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

ABC Contract Services Limited
Notes to the Financial Statements for the 53 week period
ended 2 January 2015

..... *continued*

Taxation

Current tax is recognised at the amounts estimated to be payable or recoverable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax assets and liabilities are recognised, subject to certain exceptions, in respect of all material timing differences between the recognition of gains and losses in the financial statements and for tax purposes. Those timing differences recognised may include accelerated capital allowances, unrelieved tax losses and short term timing differences. Timing differences not recognised include those relating to the revaluation of fixed assets in the absence of a commitment to sell the revalued assets and the gain on sale of assets rolled over into replacement assets in the absence of a commitment to sell the replacement assets.

Deferred tax assets are recognised to the extent that they are regarded as recoverable. They are regarded as recoverable to the extent that, on the basis of all available evidence, 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 is calculated on a non-discounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Capital instruments

Shares are included in shareholders' funds. Other instruments are classified as liabilities if they contain an obligation to transfer economic benefits and if not they are included in shareholders' funds. The finance cost recognised in the profit and loss account in respect of capital instruments other than equity shares is allocated to periods over the term of the instrument at a constant rate on the carrying amount.

Provisions

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated.

If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money. When discounting is used, the increase in the provision due to the passage of time is recognised as a borrowing cost.

2 Turnover

The turnover of the company arises wholly from activities undertaken within the United Kingdom.

3 Operating profit

Operating profit is stated after charging:

	53 weeks	52 weeks
	2 January	27
	2015	December
	£ 000	2013
	£ 000	£ 000
Operating leases - plant and machinery	7	72
Operating leases - other assets	8	90
Depreciation of owned assets	1	19
Auditors' remuneration	-	3
	7	184

ABC Contract Services Limited
Notes to the Financial Statements for the 53 week period
ended 2 January 2015

..... *continued*

4 Particulars of employees

The monthly average number of persons employed by the company (including directors) during the period, analysed by category was as follows:

	53 weeks 2 January 2015 Number	52 weeks 27 December 2013 Number
Administration and support	2	2
Other departments	4	51
	<u>6</u>	<u>53</u>

The aggregate payroll costs were as follows:

	53 weeks 2 January 2015 £ 000	52 weeks 27 December 2013 £ 000
Wages and salaries	97	1,873
Social security costs	8	209
Other pension costs	3	27
	<u>108</u>	<u>2,109</u>

In addition to the above, the company employs some of the staff who are supplied to clients and whose costs are part of the company's cost of sales. The average number of full-time equivalents of these for 2 January 2015 was nil (27 December 2013: 162) and the aggregate staffing costs for these was £nil (27 December 2013: £5,054,000).

5 Directors' remuneration

The emoluments of the directors are paid by the ultimate parent company, or by another group company. The directors' services to this company are of a non-executive nature and are deemed to be attributable to services to the remunerating company. Accordingly, the directors received no remuneration for services to the company in the period (27 December 2013: £nil).

6 Interest payable and similar charges

	53 weeks 2 January 2015 £ 000	52 weeks 27 December 2013 £ 000
Other interest payable	-	1
	<u>-</u>	<u>1</u>

ABC Contract Services Limited
Notes to the Financial Statements for the 53 week period
ended 2 January 2015

..... *continued*

7 Tax on profit on ordinary activities

	53 weeks 2 January 2015 £ 000	52 weeks 27 December 2013 £ 000
Current tax		
Corporation tax charge	63	-
Adjustments in respect of previous years	-	195
Payment for group relief received	-	101
	<u>63</u>	<u>296</u>
Deferred tax		
Origination and reversal of timing differences	-	39
Deferred tax adjustments relating to previous years	-	(38)
	<u>-</u>	<u>1</u>
Total deferred tax (note 9)	-	1
Total tax on profit on ordinary activities	<u>63</u>	<u>297</u>

Factors affecting current tax charge for the period

The effective current tax rate on the profit on ordinary activities before tax is lower than (27 December 2013 - higher than) the standard rate of corporation tax in the UK of 21.5% (27 December 2013 - 23.3%) and can be reconciled to the standard rate as follows:

	53 weeks 2 January 2015 %	52 weeks 27 December 2013 %
Standard rate of tax	21.5	23.3
Transfer pricing adjustments (see below)	3.2	1.3
Debt cap adjustments (see below)	(3.5)	-
Other permanently disallowable/taxable items	0.6	1.2
Adjustment in respect of previous periods	-	37.9
Utilisation of brought forward losses	(1.3)	(4.0)
Depreciation and similar charges in excess of capital allowances	-	(2.2)
Effective current tax rate	<u>20.5</u>	<u>57.5</u>

UK legislation requires, in broad terms, that most transactions between connected parties be at an arm's length price for tax purposes (commonly known as 'transfer pricing'). As a result, this company must make an adjustment for deemed net interest on intercompany balances that has not been recognised in the financial statements.

UK legislation also places restrictions on the amount of interest payable by a group of companies which can be deducted for tax purposes (commonly known as the 'debt cap rules'), but also allows a restricted exemption for interest receivable subject to various conditions.

Under Finance Act 2013, the standard rate of tax has been reduced to 20% with effect from 1 April 2015.

ABC Contract Services Limited
Notes to the Financial Statements for the 53 week period
ended 2 January 2015

..... continued

8 Tangible assets

	Short leasehold property £ 000	Fixtures and fittings £ 000	Total £ 000
Cost or valuation			
At 28 December 2013	20	151	171
Intra-group transfers	(20)	(151)	(171)
At 2 January 2015	-	-	-
Accumulated Depreciation			
At 28 December 2013	20	133	153
Charge for the period	-	1	1
Intra-group transfers	(20)	(134)	(154)
At 2 January 2015	-	-	-
Net book value			
At 2 January 2015	-	-	-
At 27 December 2013	-	18	18

9 Debtors

	2 January 2015 £ 000	27 December 2013 £ 000
Trade debtors	-	4,538
Amounts owed by group undertakings	5,965	2,235
Other debtors	-	267
Deferred tax	-	78
Prepayments and accrued income	-	183
	<u>5,965</u>	<u>7,301</u>

Amounts owed by group undertakings are interest free, unsecured and repayable on demand.

Deferred tax

The movement in the deferred tax asset in the period is as follows:

	£ 000
At 28 December 2013	78
Intra-group transfer	(78)
At 2 January 2015	-

ABC Contract Services Limited
Notes to the Financial Statements for the 53 week period
ended 2 January 2015

..... *continued*

Analysis of deferred tax

	2 January 2015 £ 000	27 December 2013 £ 000
Difference between accumulated depreciation and amortisation and capital allowances	-	59
Other timing differences	-	19
	<u>-</u>	<u>78</u>

10 Creditors: Amounts falling due within one year

	2 January 2015 £ 000	27 December 2013 £ 000
Trade creditors	-	54
Amounts owed to group undertakings	236	1,225
Corporation tax	63	-
Other taxation and social security	-	627
Other creditors	-	260
Accruals and deferred income	-	416
	<u>299</u>	<u>2,582</u>

Amounts owed to group undertakings are interest free, unsecured and repayable on demand

11 Provisions for liabilities

	Dilapidation provision £ 000
At 28 December 2013	65
Intra-group transfer	<u>(65)</u>
At 2 January 2015	<u>-</u>

12 Called up share capital

Allotted, called up and fully paid shares

	2 January 2015		27 December 2013	
	Number Thousands	£ 000	Number Thousands	£ 000
Ordinary shares of £1 each	<u>3,105</u>	<u>3,105</u>	<u>3,105</u>	<u>3,105</u>

ABC Contract Services Limited
Notes to the Financial Statements for the 53 week period
ended 2 January 2015

..... *continued*

13 Profit and loss account

	Other reserves £ 000	Profit and loss account £ 000	Total £ 000
At 28 December 2013	8,200	(5,884)	2,316
Profit for the financial period	-	245	245
At 2 January 2015	<u>8,200</u>	<u>(5,639)</u>	<u>2,561</u>

14 Reconciliation of movements in total shareholders' funds

	2 January 2015 £ 000	27 December 2013 £ 000
Profit for the financial period	<u>245</u>	<u>221</u>
Net addition to shareholders' funds	245	221
Total shareholders' funds at start of period	<u>5,421</u>	<u>5,200</u>
Total shareholders' funds at end of period	<u>5,666</u>	<u>5,421</u>

15 Pension schemes

Defined contribution pension scheme

The company operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the company to the scheme and amounted to £3,000 (27 December 2013: £27,000).

Contributions totalling £nil (27 December 2013: £4,000) were payable to the scheme at the end of the period and are included in creditors.

ABC Contract Services Limited
Notes to the Financial Statements for the 53 week period
ended 2 January 2015

..... *continued*

16 Commitments

Operating lease commitments

The company had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	2 January 2015 £ 000	27 December 2013 £ 000
Land and buildings		
Within one year	-	4
Within two and five years	-	43
Over five years	-	36
	-	83
Other		
Within two and five years	-	7
	-	7

17 Related party transactions

The company has taken advantage of the exemption in FRS8 "Related Party Disclosures" from disclosing transactions with other members of the Group.

18 Control

The company's immediate parent undertaking is Impellam UK Limited, a company incorporated in England and Wales.

The directors regard Impellam Group plc, a company incorporated in Great Britain, as the ultimate parent undertaking. This is also the parent undertaking of the largest and smallest group which includes the company and for which group financial statements are prepared. Copies of the group financial statements of Impellam Group plc will be delivered to, and be available from, the Registrar of Companies, Companies Registration Office, Crown Way, Maindy, Cardiff, CF14 3UZ.

At 2 January 2015, the Lombard Trust was interested in and controlled 52.7% of Impellam Group plc.