

**AUDREY INVESTMENTS LIMITED**

**REPORT AND UNAUDITED FINANCIAL STATEMENTS - YEAR ENDED 30 SEPTEMBER 2021**

**DIRECTORS' REPORT**

This Directors' Report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption. Audrey Investments Limited (the Company) has been dormant as defined in section 1169 of the Companies Act 2006 (CA 2006) throughout the year and preceding year.

**Board of Directors**

The following individuals served as directors throughout the year and up to the date of this Report, unless indicated otherwise:

B J Boucher (appointed 11 December 2020)  
D J Brassington (appointed 11 December 2020)  
S Dembeck (appointed 11 December 2020, resigned 20 December 2021)  
M J Godino (resigned 11 December 2020)  
S J Sergeant (resigned 11 December 2020)

The directors acknowledge their responsibilities for complying with the requirements of the CA 2006 with respect to accounting records and the preparation of accounts.

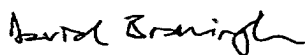
**Parent Undertakings**

The ultimate parent company and controlling entity, Compass Group PLC, is the parent undertaking of the largest group of undertakings for which Group accounts are drawn up. The immediate holding and controlling company is Mertiglen Limited.

Compass Group PLC and Mertiglen Limited are incorporated in the United Kingdom and registered in England and Wales.

Copies of the Compass Group PLC financial statements are available from its registered address: Compass House, Guildford Street, Chertsey, Surrey, KT16 9BQ and on the Compass Group PLC website at [www.compass-group.com](http://www.compass-group.com)

Approved by the Board of Directors on 27 June 2022 and signed on its behalf by:



D Brassington  
Director  
Audrey Investments Limited  
Registered office - Compass House, Guildford Street, Chertsey, Surrey, KT16 9BQ  
Registered in England and Wales No. 00362895



**AUDREY INVESTMENTS LIMITED****BALANCE SHEET - AS AT 30 SEPTEMBER 2021**

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Investments	2	<u>10,000</u>	<u>10,000</u>
<b>CURRENT ASSETS</b>			
Debtors due within one year:			
Amounts owed by fellow Group companies		278,925	278,925
Creditors falling due within one year		(216,537)	(216,537)
<b>NET CURRENT ASSETS</b>		<u>62,388</u>	<u>62,388</u>
<b>NET ASSETS</b>		<u>72,388</u>	<u>72,388</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		2021	2020
<b>Authorised</b>		£	£
57,000 Ordinary shares of £1 each		<u>57,000</u>	<u>57,000</u>
<b>Issued, allotted and fully paid</b>			
48,005 Ordinary shares of £1 each		48,005	48,005
Profit and loss reserve		24,383	24,383
<b>TOTAL SHAREHOLDERS' FUNDS</b>		<u>72,388</u>	<u>72,388</u>

For the year ended 30 September 2021 the Company was entitled to exemption from audit under Section 480 of the CA 2006 relating to dormant companies.

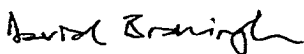
The members have not required the Company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the CA 2006.

The directors acknowledge their responsibilities for complying with the requirements of the CA 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to the small companies' exemption.

These financial statements of Audrey Investments Limited (registered number 00362895) were approved and authorised for issue by the Board of Directors on 27 June 2022.

Signed on behalf of the Board of Directors



D Brasington  
Director

## AUDREY INVESTMENTS LIMITED

### NOTES TO THE ACCOUNTS - YEAR ENDED 30 SEPTEMBER 2021

#### 1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Company's accounts.

##### (a) Basis of preparation

These financial statements have been prepared in accordance with the historical cost convention, Financial Reporting Standard 102 *The Financial Reporting Standard* applicable in the UK and Republic of Ireland (FRS 102), and in accordance with applicable United Kingdom laws. The Company has not prepared consolidated financial statements as it is a subsidiary of Compass Group PLC, a United Kingdom company and the ultimate parent which prepares consolidated financial statements (section 400 CA 2006).

The Company is dormant within the meaning of the CA 2006 and in accordance with the requirements of FRS 102 paragraph 35.10(m) will retain its historic accounting policies for reported assets, liabilities and equity at the date of transition to FRS 102 on 1 October 2015 until there is any change to those balances or the Company undertakes any new transaction.

Under FRS 102 paragraph 1.12(b), the Company is exempt from the requirement to prepare a cash flow statement on the grounds that its ultimate parent company includes the Company's cash flows in its own published consolidated accounts.

##### (b) Investments in subsidiary undertakings

Investments held as fixed assets are stated at cost less any provision for impairment. In the opinion of the directors the value of such investments is not less than shown at the balance sheet date.

##### (c) Intercompany receivables

Intercompany receivables are measured at amortised cost using the effective interest method less any impairment. Intercompany receivables are assessed for indicators of impairment at each reporting end date and are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated cash flows have been adversely affected.

#### 2 FIXED ASSETS - INVESTMENTS

	£
<b>Cost</b>	
At 30 September 2021 and 30 September 2020	<u>10,000</u>

Details of the investments in subsidiary undertakings are listed below.

Entity	Country of incorporation	Type of shares held	% Holding
<b>Compass House, Guildford Street, Chertsey, Surrey, KT16 9BQ, United Kingdom</b>			
Compass Nominee Company Number Fourteen Limited	UK	Ordinary	100
Audrey (London) Limited	UK	Ordinary	100

All companies listed above are dormant, are owned by the Company and all interests are in the ordinary share capital. All subsidiaries have been consolidated as part of the Compass Group PLC consolidated financial statements and all companies operate principally in their country of incorporation.