

REPORT AND UNAUDITED FINANCIAL STATEMENTS - YEAR ENDED 30 SEPTEMBER 2017**DIRECTORS' REPORT**

This Directors' Report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption. Compass Site Services 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:

L E Carr (appointed 18 May 2017)

K Dunham (resigned 31 May 2017)

M J White

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 Compass Overseas Services Limited.

Compass Group PLC and Compass Overseas Services 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

Approved by the Board of Directors on 7 June 2018 and signed on its behalf by:



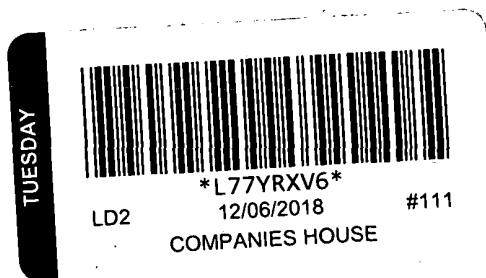
L E Carr

Director

Compass Site Services Limited

Registered office - Compass House, Guildford Street, Chertsey, Surrey, KT16 9BQ

Registered in England and Wales No. 00694384



COMPASS SITE SERVICES LIMITED

BALANCE SHEET - AS AT 30 SEPTEMBER 2017

| | Note | 2017 £ | 2016 £ |
|--|------|--------------------|--------------------|
| FIXED ASSETS | | | |
| Investments | 2 | - | - |
| CURRENT ASSETS | | | |
| Debtors - Amounts falling due within one year | | | |
| Amounts owed by Group companies | | 723,299 | 723,299 |
| Creditors - Amounts falling due within one year | | | |
| Amounts owed to Group companies | | (4,973,843) | (4,973,843) |
| NET CURRENT LIABILITIES AND NET LIABILITIES | | <u>(4,250,544)</u> | <u>(4,250,544)</u> |
| CAPITAL AND RESERVES | 3 | | |
| Called up share capital | | 3,750 | 3,750 |
| Profit and loss reserve | | (4,254,294) | (4,254,294) |
| TOTAL SHAREHOLDERS' DEFICIT | | <u>(4,250,544)</u> | <u>(4,250,544)</u> |

For the year ended 30 September 2017 the Company was entitled to exemption from audit under Section 480 (2) 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 of Compass Site Services Limited (registered number 00694384) were approved and authorised for issue by the Board of Directors on 7 June 2018.

Signed on behalf of the Board of Directors



L E Carr
Director

COMPASS SITE SERVICES LIMITED

NOTES TO THE ACCOUNTS - YEAR ENDED 30 SEPTEMBER 2017

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 until there is any change to those balances or the Company undertakes any new transaction. In the transition to FRS 102 the Company made no measurement and recognition adjustments.

Under Financial Reporting Standard 1 (revised), 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 any impairment.

(c) Intercompany and other receivables

Intercompany and other receivables are measured at amortised cost using the effective interest method less any impairment. Intercompany and other 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 INVESTMENTS

The Company holds 50% of the Ordinary share capital of Compass Scottish Site Services Limited, a company incorporated in the United Kingdom and whose registered address is 13 Carden Place, Aberdeen, AB10 1UR, Scotland, United Kingdom.

In the opinion of the directors the investment has a nil value.

3 CALLED UP SHARE CAPITAL

| | Authorised 2017 and 2016 | | Allotted and fully paid 2017 and 2016 | |
|-------------------------------------|-----------------------------|--------------|--|--------------|
| | No. | £ | No. | £ |
| Deferred Ordinary shares of £1 each | 1,875 | 1,875 | 1,875 | 1,875 |
| Ordinary shares of £1 each | 3,125 | 3,125 | 1,875 | 1,875 |
| | <u>5,000</u> | <u>5,000</u> | <u>3,750</u> | <u>3,750</u> |

The £1 Deferred shares confer on the holders the rights to one hundredth of any distribution over £10,000,000 for each financial year.

The £1 Ordinary shares confer on the holders the rights to:

- 1,000 votes per £1 share on a poll at a general meeting of the Company;
- dividends paid out of profits of the Company up to £10,000,000 for each financial period and ninety-nine hundredths of any distribution above this level;
- rank before holders of Deferred shares on a winding up with a premium of £100,000 per share.