

REPORT AND UNAUDITED FINANCIAL STATEMENTS - YEAR ENDED 30 SEPTEMBER 2018**DIRECTORS' REPORT**

This Directors' Report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption. Compass Overseas 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 (resigned 20 November 2018)
M J Godino (appointed 27 February 2019)
S J Sergeant (appointed 1 September 2018)
M J White (resigned 31 August 2018)

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

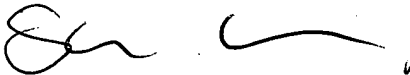
Parent Undertakings

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 companies are Compass Healthcare Group Limited and The Bateman Catering Organization Limited.

Compass Group PLC, Compass Healthcare Group Limited and The Bateman Catering Organization 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 29 May 2019 and signed on its behalf by:



S J Sergeant
Director

Compass Overseas Services Limited

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

Registered in England and Wales No. 01204984



COMPASS OVERSEAS SERVICES LIMITED

BALANCE SHEET - AS AT 30 SEPTEMBER 2018

	Note	2018 £	2017 £
FIXED ASSETS			
Investments	2	-	-
CURRENT ASSETS			
Debtors - Amounts falling due within one year			
Amounts owed by fellow Group companies		5,256,661	5,256,661
Creditors - Amounts falling due within one year	3	(5,904,467)	(5,904,467)
NET CURRENT ASSETS AND NET ASSETS		(647,806)	(647,806)
CAPITAL AND RESERVES			
Called up share capital		2018	2017
Authorised		£	£
100 Ordinary shares of £1 each		100	100
Issued, allotted and fully paid			
2 Ordinary shares of £1 each		2	2
Profit and loss reserve		(647,808)	(647,808)
TOTAL SHAREHOLDERS' DEFICIT		(647,806)	(647,806)

For the year ended 30 September 2018 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 have been prepared in accordance with the provisions applicable to the small companies exemption.

These financial statements of Compass Overseas Services Limited (registered number 1204984) were approved and authorised for issue by the Board of Directors on 29 May 2019.

Signed on behalf of the Board of Directors



S J Sergeant
Director

COMPASS OVERSEAS SERVICES LIMITED
NOTES TO THE ACCOUNTS - YEAR ENDED 30 SEPTEMBER 2018

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.

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. In the opinion of the directors the value of such investments are not less than shown at the balance sheet date.

(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 FIXED ASSETS - INVESTMENTS

In the opinion of the directors the fixed asset investments have no value.

Subsidiary undertaking	Principal activity	Country of incorporation	Type of shares held	% Holding
Compass House, Guildford Street, Chertsey, Surrey, KT16 9BQ, England, United Kingdom				
Bateman Services Limited	Dormant	UK	Ordinary	99.833
Compass Site Services Limited	Dormant	UK	Deferred	100
			Ordinary	99.947
Suite D, Pavilion 7 Kingshill Park, Venture Drive, Arnhall Business Park, Westhill, Aberdeenshire AB32 6FL, Scotland, United Kingdom				
Compass Scottish Site Services Limited*	Dormant	UK	Ordinary	100

*The Company directly owns 50% of the ordinary share capital but indirectly holds 100% of the ordinary share capital

3 CREDITORS - amounts falling due within one year

	2018	2017
	£	£
Amounts owed to fellow Group companies	5,896,548	5,896,548
Accruals and provisions	7,919	7,919
	<u>5,904,467</u>	<u>5,904,467</u>