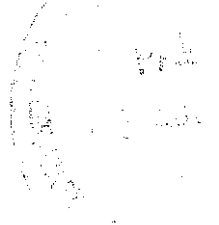


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**Deloitte  
& Touche**

*Leo*

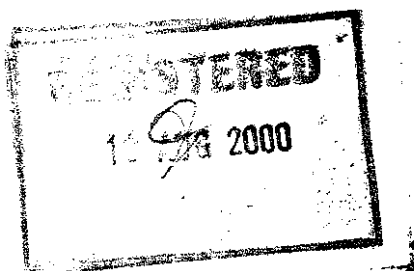
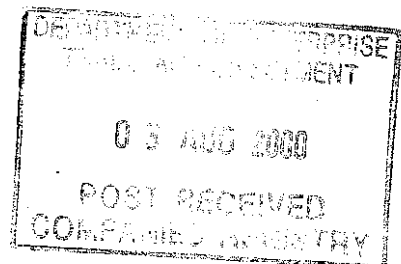
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**COMPASS SERVICES (UK) LIMITED**

**Report and Financial Statements**

**30 September 1999**



*We hereby certify this  
to be a true copy  
of the original*

*[Signature]*

**H.M. FOWKES  
SONCITOR  
COMPASS GROUP**

**REPORT AND FINANCIAL STATEMENTS 1999**

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**REPORT AND FINANCIAL STATEMENTS 1999**

**OFFICERS AND PROFESSIONAL ADVISERS**

**DIRECTORS**

T H Briggs

J R Greenwood

D Armstrong (resigned 7 April 2000)

**SECRETARY**

T C Mason

**REGISTERED OFFICE**

Queens Wharf

Queen Caroline Street

London

W6 9RJ

**AUDITORS**

Deloitte & Touche

Chartered Accountants

Colmore Gate

2 Colmore Row

Birmingham

B3 2BN

## **DIRECTORS' REPORT**

The directors present their annual report and the audited financial statements for the year ended 30 September 1999.

### **PRINCIPAL ACTIVITY**

The company did not trade in the year except as an Agent on behalf of Compass Contract Services (UK) Limited. This situation is expected to continue in the future.

### **DIRECTORS**

The directors who served in the year were as disclosed on page 1.

### **DIRECTORS AND THEIR INTERESTS**

None of the directors had any interests in the shares of the company or any fellow subsidiary.

D Armstrong, T H Briggs and J R Greenwood were directors of the company's parent company, Compass Contract Services (UK) Limited, and their interests are disclosed in that company's financial statements.

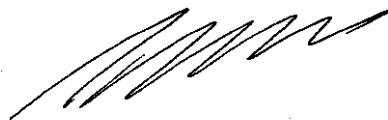
### **YEAR 2000**

Following their initial review, the directors continue to be alert to the potential risks and uncertainties surrounding the year 2000 issue. As at the date of this report, the directors are not aware of any significant factors which have arisen, or that may arise, which will affect the activities of the business; however, the situation is still being monitored. Any future costs associated with this issue cannot be quantified but are not expected to be significant.

### **AUDITORS**

Deloitte & Touche have expressed their willingness to continue in office as auditors and a resolution to reappoint them will be proposed at the forthcoming Annual General Meeting.

Approved by the Board of Directors  
and signed on behalf of the Board



**T C MASON**

Secretary

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. 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.



## AUDITORS' REPORT TO THE MEMBERS OF

### COMPASS SERVICES (UK) LIMITED

We have audited the financial statements on pages 5 to 7 which have been prepared under the accounting policies set out on page 7.

#### Respective responsibilities of directors and auditors

As described on page 3 the company's directors are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

#### Basis of opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

#### Opinion

In our opinion the financial statements give a true and fair view of the state of the company's affairs at 30 September 1999 and of its result for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Chartered Accountants and Registered Auditors

19 July 2000

**PROFIT AND LOSS ACCOUNT**  
Year ended 30 September 1999

	30 September 1999 £'000	27 September 1998 £'000
<b>TURNOVER</b>	528,879	462,670
Cost of sales	(528,879)	(462,670)
<b>OPERATING PROFIT BEING</b>		
<b>RETAINED PROFIT FOR THE PERIOD</b>	<u>-</u>	<u>-</u>

Compass Services (UK) Limited is an agency company on behalf of Compass Contract Services (UK) Limited, which is incorporated in England and Wales.

All activities derive from continuing operations.

There are no recognised gains and losses other than the result for the financial year. Accordingly, no statement of total recognised gains and losses is given.

**COMPASS SERVICES (UK) LIMITED****Deloitte  
& Touche****BALANCE SHEET**  
**30 September 1999**

	Note	30 September 1999 £	27 September 1998 £
<b>CURRENT ASSETS</b>			
Debtors: amounts due from parent company		<u>100</u>	<u>100</u>
<b>CAPITAL AND RESERVES</b>			
Called up equity share capital	2	<u>100</u>	<u>100</u>

These financial statements were approved by the Board of Directors on  
Signed on behalf of the Board of Directors

*M. H. Kelly 2000*

Director

*[Signature]*



**NOTES TO THE ACCOUNTS**  
**Year ended 30 September 1999**

**1. ACCOUNTING POLICIES**

The financial statements are prepared in accordance with applicable accounting standards and under the historical cost basis.

Compass Services (UK) Limited is an agency company and as such does not bear the risks or rewards of its trade. These are borne by the principal company Compass Contract Services (UK) Limited.

**2. CALLED UP SHARE CAPITAL**

	30 September 1999 £	27 September 1998 £
Authorised		
100 Ordinary shares of £1 each	100	100
	<hr/>	<hr/>
Called up, allotted and fully paid		
100 Ordinary shares of £1 each	100	100
	<hr/>	<hr/>

**3. ULTIMATE PARENT COMPANY**

The company's immediate parent company is Compass Contract Services (U.K.) Limited and the ultimate controlling company is Compass Group Plc, both of which are incorporated in the United Kingdom and registered in England and Wales.

The company has taken advantage of the exemption contained in FRS8 (related party transactions) which allows it not to disclose transactions with group entities or investees of the group qualifying as related parties. There were no other transactions which would be required to be disclosed under FRS8.

The smallest group of undertakings for which group accounts are drawn up and of which the company is a member is Compass Group Plc. Copies of the group accounts referred to above can be obtained from Queen's Wharf, Queen Caroline Street, London, W6 9RT.