COMPASS ROAD SERVICES LIMITED

FORMERLY

GRANADA ROAD SERVICES LIMITED

ACCOUNTS

30 September 2000

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A37 0536
COMPANIES HOUSE 28/07/01

REGISTERED NUMBER: 2336021

COMPASS ROAD SERVICES LIMITED FORMERLY GRANADA ROAD SERVICES LIMITED

BALANCE SHEET AS AT 30 September 2000

	Notes	2000 £'000	1999 £'000
CURRENT ASSETS			
Debtors	2	195	195
NET ASSETS		195	195
CAPITAL AND RESERVES			
Called up equity share capital	3	1,800	1,800
Profit and loss account		(1,605)	(1,605)
SHAREHOLDERS FUNDS		195	195

The notes on page 2 form part of these accounts.

The Company was dormant (within the meaning of Section 252 of The Companies Act 1985) throughout the year ended 30 September 2000.

Approved by the Board on 27 July 2001

..... Director

COMPASS ROAD SERVICES LIMITED FORMERLY
GRANADA ROAD SERVICES LIMITED

NOTES TO THE ACCOUNTS

1. BASIS OF ACCOUNTING

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards.

2. DEBTORS

	2000 £'000	1999 £'000
Amount owed by parent undertaking	195	195

3. CALLED UP EQUITY SHARE CAPITAL

Authorised:		
5,000,000 ordinary shares of £1 each	5,000	5,000
Allotted, issued and fully paid:		
1,800,000 ordinary shares of £1 each	1,800	1,800

4. CONTINGENT LIABILITY

The Company is part of a group for VAT registration purposes and is therefore jointly and severally liable for the Group's liability at 30 September 2000. The Group's liability at that date was £37million (1999: £45million).

5. RELATED PARTY TRANSACTIONS

The Company is controlled by Granada Fresh Express Limited, the immediate parent Company. The ultimate controlling party is Compass Group PLC, the ultimate parent Company.

As the Company did not trade during the year there have not been any related party transactions.

6. ULTIMATE HOLDING COMPANY

The ultimate holding Company is Compass Group PLC, a Company registered in England and incorporated in Great Britain, which is the parent of both the largest and smallest group to consolidate the accounts of the Company. Copies of the accounts of Compass Group PLC may be obtained from: The Secretary, Compass Group PLC, Cowley House, Guildford Street, Chertsey, Surrey KT16 9BA.

7. POST BALANCE SHEET EVENTS

On 2 February 2001 the business and assets of the Company's ultimate parent, Granada Compass plc were transferred to a newly listed company, Compass Group PLC.