

**Company Registration No. 04246355**

**Compass Hotels Chertsey  
(An unlimited company having share capital)**

**Annual Report and Financial Statements**

**For the year ended 30 September 2023**

**Compass Hotels Chertsey  
(An unlimited company having share capital)**

**Annual report and financial statements 2023**

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# **Compass Hotels Chertsey**

## **Annual report and financial statements 2023**

### **Officers and professional advisers**

#### **Directors**

B J Boucher  
D J Brassington

#### **Secretary**

Compass Secretaries Limited

#### **Registered Office**

Compass House  
Guildford Street  
Chertsey  
Surrey  
KT16 9BQ

#### **Auditor**

KPMG LLP  
15 Canada Square  
London  
E14 5GL

# Compass Hotels Chertsey

## Strategic Report

The directors, in preparing this Strategic Report, have complied with section 414C of the Companies Act 2006 (CA 2006).

### Business review and principal activities

Compass Hotels Chertsey (the Company) acts as a financing company and is a wholly-owned subsidiary of CGI Holdings (2) B.V., a Compass Group PLC company. The results for the Company show a pre-tax profit for the year of £12,945,000 (2022: £12,761,000) and total assets less current liabilities of £856,866,000 at 30 September 2023 (2022: £846,769,000). The directors expect the same general level of activity to continue.

The Company's directors believe that analysis using key performance indicators is not necessary for an understanding of the position of the Company. The performance of Compass Group PLC (the Group) is discussed in its Annual Report which does not form part of this Report. A copy of the Compass Group PLC Annual Report 2023 can be found on the Compass Group PLC website [www.compass-group.com](http://www.compass-group.com) or from the Company Secretarial Department at Compass House, Guildford Street, Chertsey, Surrey, KT16 9BQ.

### Principal risks and uncertainties

The Company has intra-group balances, no third party debt and hence no external interest rate exposure.

From the perspective of the Company, the principal risks and uncertainties are integrated with the principal risks of the Group and are not managed separately. The principal risks of the Group are discussed in Compass Group PLC's Annual Report 2023 which does not form part of this Report. This document can be viewed on the Compass Group PLC website [www.compass-group.com](http://www.compass-group.com).

### Section 172(1) statement

Section 172 of the Companies Act 2006 requires a director of a company to act in the way he or she considers, in good faith, would most likely promote the success of the company for the benefit of its members as a whole. In doing this section 172 requires directors to have regard to, amongst other matters, the:

- likely consequences of any decisions in the long term;
- interests of the company's employees;
- need to foster the company's business relationships with suppliers, customers and others;
- impact of the company's operations on the community and environment;
- desirability of the company maintaining a reputation for high standards of business conduct; and
- need to act fairly as between members of the company.

In discharging their duties under section 172 the directors have regard to both the factors set out above and others that may be considered relevant to the decisions being made. The directors acknowledge that every decision made will not necessarily result in a positive outcome for all of the Company's stakeholders. By considering the Company's purpose, vision and values together with its strategic priorities and having a process in place for decision-making, the directors aim to ensure that Board decisions are consistent and predictable.

# Compass Hotels Chertsey

## Strategic Report (continued)

### Section 172(1) statement (continued)

As is normal for large companies, the directors delegate authority for day-to-day management of the Company to executives engaged in setting, approving and overseeing execution of the business strategy and related policies of the Compass Group PLC group of companies (the Group). While there are cases where the Board itself judges that it should engage directly with certain stakeholder groups or on certain issues, the size and spread of both our stakeholders and the Group means that generally stakeholder engagement best takes place at an operational or Group level. The directors consider that as well as being a more efficient and effective approach, this also helps achieve a greater positive impact on environmental, social and other issues than by working alone as an individual company. How the Group engages with its stakeholders is described on pages 74 to 79 of the Compass Group PLC Annual Report and Accounts 2023 (the ARA).

As the principal activity of the Company is to act as a financing company providing loan facilities for other entities in the Group, the Company has had no commercial business, no employees, customers or suppliers other than other Group companies during the period. As such, the breadth of stakeholder and other considerations that would often apply in operating or commercial trading companies have generally not applied to the decisions made by the directors.

### Going concern

After making enquiries and receiving a letter of support from the ultimate parent company, Compass Group PLC, the directors have a reasonable expectation that the Company, as part of the Compass Group, has adequate resources to continue in existence for the 12 months from the date of this Report. For this reason, the directors continue to adopt the going concern basis in preparing the accounts.

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



B J Boucher  
Director  
3 April 2024

Compass Hotels Chertsey  
Registered in England and Wales No. 04246355

# Compass Hotels Chertsey

## Directors' Report

The directors present their Annual report and the audited financial statements for the Company for the year ended 30 September 2023.

### Dividends

The directors do not recommend the payment of a dividend for the year ended 30 September 2023 (2022: £nil).

### Directors

The directors who served throughout the financial year ended 30 September 2023 and up to the date of this Report are as follows:

B J Boucher  
D J Brassington

### Directors' qualifying third party indemnity

A qualifying third party indemnity provision as defined in section 234(2) - (6) of the CA 2006 is and was in full force and effect for the benefit of each of the directors of the Company, both at the date of this Report and throughout the financial year to which this Report relates.

### Directors' disclosure of information to auditor

Each of the persons who is a director at the date of approval of this Report confirms that:

- the directors have permitted the auditor to undertake whatever inspections it considers to be appropriate for the purpose of enabling the auditor to give its audit opinion; and
- the director has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the Company's Auditor is aware of that information

This confirmation is given and should be interpreted in accordance with the provisions of section 418 of the CA 2006.

### Auditor

In accordance with the provisions of section 485(2) of the CA 2006, the current appointment of KPMG LLP as the Company's Auditor will end at the conclusion of the current period for appointing auditors.

Pursuant to Section 487 of the CA 2006, the auditor will be deemed to be reappointed and KPMG LLP will therefore continue in office.

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



B J Boucher  
Director  
3 April 2024

Compass Hotels Chertsey  
Registered in England and Wales No. 04246355

# Compass Hotels Chertsey

## Directors' Responsibilities Statement

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK accounting standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 101 *Reduced Disclosure Framework*.

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable, relevant, reliable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that its financial statements comply with the Companies Act 2006. They have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

On behalf of the Board



B J Boucher  
Director  
3 April 2024

# Independent Auditor's Report to the Members of Compass Hotels Chertsey

## Opinion

We have audited the financial statements of Compass Hotels Chertsey ("the Company") for the year ended 30 September 2023 which comprise the Profit and Loss Account, Balance sheet, Statement of changes in equity and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 30 September 2023 and of its profit for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 101 *Reduced Disclosure Framework*; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the Company in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

## Going concern

The directors have prepared the financial statements on the going concern basis as they do not intend to liquidate the Company or to cease its operations, and as they have concluded that the Company's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the directors' conclusions, we considered the inherent risks to the Company's business model and analysed how those risks might affect the Company's financial resources or ability to continue operations over the going concern period.

Our conclusions based on this work:

- we consider that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate;
- we have not identified, and concur with the directors' assessment that there is not, a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for the going concern period.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the Company will continue in operation.

## Fraud and breaches of laws and regulations – ability to detect

### *Identifying and responding to risks of material misstatement due to fraud*

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included enquiring of directors and inspection of policy documentation as to the Compass Group PLC's Group policies and procedures to prevent and detect fraud that apply to this Group company as well as enquiring whether the directors have knowledge of any actual, suspected, or alleged fraud.

As required by auditing standards we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there is a fraud risk related to revenue recognition as the entity is non-trading and as such, there is no external revenue.

We did not identify any additional fraud risks.

## **Independent Auditor's Report to the Members of Compass Hotels Chertsey (continued)**

### *Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations*

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors and other management (as required by auditing standards), and from inspection of the Company's regulatory and legal correspondence and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

The Company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies' legislation), distributable profits legislation and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

This Company is not subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements.

### *Context of the ability of the audit to detect fraud or breaches of law or regulation*

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

### **Directors' report**

The directors are responsible for the directors' report. Our opinion on the financial statements does not cover that report and we do not express an audit opinion thereon.

Our responsibility is to read the directors' report and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the directors' report;
- in our opinion the information given in that report for the financial year is consistent with the financial statements; and
- in our opinion that report has been prepared in accordance with the Companies Act 2006.

### **Matters on which we are required to report by exception**

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

We have nothing to report in these respects.

# **Independent Auditor’s Report to the Members of Compass Hotels Chertsey (continued)**

## **Directors’ responsibilities**

As explained more fully in their statement set out on page 5, the directors are responsible for: the preparation of the financial statements and for being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

## **Auditor’s responsibilities**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor’s report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC’s website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

## **The purpose of our audit work and to whom we owe our responsibilities**

This Report is made solely to the Company’s members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company’s members those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company’s members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Zulfikar Walji (Senior Statutory Auditor)  
for and on behalf of KPMG LLP, Statutory Auditor**

*Chartered Accountants*

15 Canada Square

London

E14 5GL

4 April 2024

# Compass Hotels Chertsey

## Profit and loss account For the year ended 30 September 2023

	Notes	2023 £'000	2022 £'000
Interest receivable and similar income	4	12,975	12,923
Interest payable and similar expenses	5	(30)	(162)
<b>Profit before taxation</b>		<b>12,945</b>	12,761
Tax charge on profit	6	(2,848)	(2,425)
<b>Profit for the financial year</b>		<b>10,097</b>	10,336

All amounts in the current and prior year relate to continuing activities.

There are no recognised gains or losses for the current year other than those dealt with in the profit and loss account. Accordingly, no separate statement of other comprehensive income has been presented.

# Compass Hotels Chertsey

## Balance sheet As at 30 September 2023

	Notes	2023 £'000	2022 £'000
<b>Current assets</b>			
Debtors: amounts falling due after more than one year	7	874,752	861,776
Debtors: amounts falling due within one year	8	5	28
		<u>874,757</u>	<u>861,804</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	9	(17,891)	(15,035)
<b>Total assets less current liabilities</b>		<u>856,866</u>	<u>846,769</u>
<b>Capital and reserves</b>			
Called up share capital	10	700,933	700,933
Profit and loss account		155,933	145,836
<b>Total shareholders' funds</b>		<u>856,866</u>	<u>846,769</u>

The financial statements have been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption under section 414B of the CA2006.

The financial statements of Compass Hotels Chertsey (registered number 04246355) were approved by the Board of Directors on 3 April 2024.

Signed on behalf of the Board of Directors



B J Boucher  
Director

## Compass Hotels Chertsey

### Statement of changes in equity For the year ended 30 September 2023

	Called up share capital £'000	Profit and loss account £'000	Total shareholders' funds £'000
At 1 October 2021	700,933	135,500	836,433
Profit for the financial year	-	10,336	10,336
At 30 September 2022	700,933	145,836	846,769
<b>At 1 October 2022</b>	<b>700,933</b>	<b>145,836</b>	<b>846,769</b>
Profit for the financial year	-	10,097	10,097
<b>At 30 September 2023</b>	<b>700,933</b>	<b>155,933</b>	<b>856,866</b>

# Compass Hotels Chertsey

## Notes to the accounts For the year ended 30 September 2023

### 1. Accounting policies

The significant accounting policies adopted in the preparation of the financial statements of the Company are set out below.

#### Basis of preparation

The Company has prepared its financial statements in accordance with *Financial Reporting Standard 101 Reduced Disclosure Framework* (FRS 101) and in conformity with the requirements of the Companies Act 2006. The financial statements have been prepared under the historical cost convention. In preparing these financial statements, the Company applies the recognition, measurement and disclosure requirements of UK-adopted International Accounting Standards, but makes amendments where necessary to comply with the Companies Act 2006 and has set out below where advantage of the FRS 101 disclosure exemptions has been taken.

In these financial statements, the Company has applied the exemptions under FRS 101 in respect of the following disclosures:

- cash flow statement and related notes;
- transactions with wholly-owned subsidiaries;
- compensation of key management personnel; and
- the effect of new but not yet effective accounting standards.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

#### Going concern

Notwithstanding the fact that creditors falling due within one year are more than debtors falling due within one year, the financial statements have been prepared on a going concern basis which the directors consider to be appropriate for the following reason:

- Compass Group PLC has indicated its intention to continue to make available funds as needed by the Company for a period of 12 months from the date of approval of the financial statements.

Consequently, the directors are confident that the Company will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

As with any company placing reliance on other group entities for financial support, the directors acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

#### Taxation

Current tax is the expected tax payable on the taxable income for the accounting period, using tax rates that have been enacted or substantively enacted at the balance sheet date.

Deferred tax is provided at the anticipated tax rates on timing differences arising from the inclusion of items of income and expenditure in tax computations in periods different from those in which they are included in the financial statements. Deferred tax assets and liabilities are not discounted. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered.

# Compass Hotels Chertsey

## Notes to the accounts

### For the year ended 30 September 2023 (continued)

#### 1. Accounting policies (continued)

##### Financial assets and liabilities

Financial assets and liabilities are recognised on the Company's balance sheet when the Company becomes a party to the contractual provisions of the instrument and derecognised when it ceases to be party to such provisions. Financial assets are classified as current if they are expected to be received within 12 months of the balance sheet date. Financial liabilities are classified as current if they are legally due to be paid within 12 months of the balance sheet date.

Financial assets and liabilities are initially recorded at fair value including, where permitted by IFRS 9, any directly attributable transaction costs. For those financial assets that are not subsequently held at fair value, the carrying amounts are reduced by a provision equal to the lifetime expected credit losses using historic and forward-looking data on credit risk.

The Company classifies its financial assets and liabilities into the following categories:

- financial assets and liabilities at amortised cost,
- financial assets and liabilities at fair value through profit or loss.

Where financial assets or liabilities are eligible to be carried at either amortised cost or fair value, the Company does not apply the fair value option.

Amounts owed by Group undertakings are initially measured at fair value and are subsequently reported at amortised cost. Provisions on intra-group receivables are calculated at an amount equal to the lifetime expected credit losses using historic and forward-looking data on credit risk.

Amounts owed to Group undertakings are initially measured at fair value and are subsequently reported at amortised cost.

Non-interest bearing payables are stated at their nominal value as they are due on demand.

#### 2. Auditor's remuneration

Fees of £1,200 (2022: £1,200) were received by the auditor in respect of the Company's statutory audit for the year. These fees were borne and not recharged by another Group company. No fees were received by the auditor in respect of any non-statutory audit services in either the current or preceding year.

#### 3. Directors' and employees

The directors received no emoluments from the Company during the current year (2022: £nil). There are no other employees of Compass Hotels Chertsey (2022: none).

# Compass Hotels Chertsey

## Notes to the accounts

### For the year ended 30 September 2023 (continued)

#### 4. Interest receivable and similar income

	<b>2023</b>	2022
	<b>£'000</b>	£'000
Interest receivable from fellow Group undertakings	<u>12,975</u>	<u>12,923</u>

#### 5. Interest payable and similar expenses

	<b>2023</b>	2022
	<b>£'000</b>	£'000
Interest payable	<u>30</u>	<u>162</u>

#### 6. Tax charge on profit on ordinary activities

	<b>2023</b>	2022
	<b>£'000</b>	£'000
UK corporation tax at 22.0% (2022: 19.0%)	<u>2,848</u>	<u>2,425</u>
Current tax charge	<u>2,848</u>	<u>2,425</u>
Reconciliation of the current tax charge to the tax charge at the UK statutory rate:		
	<b>2023</b>	2022
	<b>£'000</b>	£'000
Profit on ordinary activities before taxation	<u>12,945</u>	<u>12,761</u>
Tax charge on profit at UK statutory rate of 22.0% (2022: 19.0%)	<u>2,848</u>	<u>2,425</u>
Current tax charge on profit	<u>2,848</u>	<u>2,425</u>

The UK corporation tax rate increased from 19% to 25% on 1 April 2023. This will increase the Company's future tax charge accordingly.

#### 7. Debtors: amounts falling due after more than one year

	<b>2023</b>	2022
	<b>£'000</b>	£'000
Amounts owed by fellow group undertakings	<u>874,752</u>	<u>861,776</u>
	<u>874,752</u>	<u>861,776</u>

Amounts owed by fellow group undertakings comprises a loan to Compass Overseas Holdings No.2 Limited with interest at a fixed rate of 1.5%, which is repayable on demand. The loan is not expected to be repaid within 12 months of the balance sheet date.

# Compass Hotels Chertsey

## Notes to the accounts

### For the year ended 30 September 2023 (continued)

#### 8. Debtors: amounts falling due within one year

	2023 £'000	2022 £'000
Corporation tax	5	28
	<u>5</u>	<u>28</u>

#### 9. Creditors: amounts falling due within one year

	2023 £'000	2022 £'000
Amounts owed to fellow group undertakings	17,891	14,873
Other creditors	-	162
	<u>17,891</u>	<u>15,035</u>

Amounts owed to fellow group undertakings are interest free and repayable on demand.

#### 10. Called up share capital

	2023		2022	
	Number	£'000	Number	£'000
<b>Allotted, called up and fully paid</b>				
1 'A' called up Ordinary share of £1	1	-	1	-
700,932,556 Ordinary shares of £1	<u>700,932,556</u>	<u>700,933</u>	<u>700,932,556</u>	<u>700,933</u>
	<u>700,932,557</u>	<u>700,933</u>	<u>700,932,557</u>	<u>700,933</u>

#### 11. Ultimate parent company and controlling party

The ultimate parent company and controlling party, Compass Group PLC, is the parent undertaking of the largest group of undertakings for which Group accounts are drawn up. The immediate parent company is CGI Holdings (2) B.V., a company incorporated in the Netherlands. Compass Group PLC is 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 also on the Compass Group PLC website at [www.compass-group.com](http://www.compass-group.com).