

COMPANY NUMBER: 2490139
ROOF UNITS (GROUP) LIMITED
BALANCE SHEET AS AT 31 JULY 2021

	Notes	31 July 2021 £'000	31 July 2020 £'000
Creditors (amounts falling due within one year)	2	(59)	(59)
Net (liabilities)/assets		(59)	(59)
Capital and reserves			
Called up share capital	3	13	13
Share premium account	4	2,000	2,000
Merger reserve	4	1,065	1,065
Profit and loss account	4	(3,137)	(3,137)
Total shareholders' funds		(59)	(59)

For the year ended 31 July 2021, the Company was entitled to exemption under section 480 of the Companies Act 2006.

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 Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting periods and the preparation of accounts.

The accounts have been prepared in accordance with "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ('FRS 102') and the Companies Act 2006.

Approved by the Board of Directors on 7 December 2021 and signed on its behalf by:

S. P. Kilcoyne

S P Kilcoyne
Director

7 December 2021

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COMPANY NUMBER: 2490139

ROOF UNITS (GROUP) LIMITED

NOTES TO THE ACCOUNTS

1. Basis of preparation

The accounts have been prepared on a going concern basis and in accordance with the Companies Act 2006, as amended and with all applicable accounting standards in the United Kingdom under the historical cost convention.

The directors consider that the Company continues to rely on the support of its parent company. The parent company has given assurances that adequate resources will be made available to the Company to ensure that it will continue in operation for the foreseeable future. Therefore, the directors have continued to adopt the going concern basis in preparing the accounts.

2. Creditors

	31 July 2021 £'000	31 July 2020 £'000
Amounts falling due within one year		
Amounts owed to group undertakings	<u>59</u>	<u>59</u>

The amounts owed to Group undertakings represent an interest free loan from Smiths Group plc. This loan is repayable on demand. Accordingly, the loan is classified as "Creditors – amounts falling due within year".

3. Called up share capital

	31 July 2021 £'000	31 July 2020 £'000
Issued and fully paid		
126,942 (2020: 126,942) ordinary shares of £0.10 each	<u>13</u>	<u>13</u>

4. Reserves

	Share premium account £'000	Merger reserve £'000	Profit and loss account £'000	Total £'000
At 1 August 2020 and 31 July 2021	<u>2,000</u>	<u>1,065</u>	<u>(3,137)</u>	<u>(72)</u>

5. Related party transactions

The Company has taken advantage of the exemption provided by FRS 102 Section 33 not to disclose transactions with entities that are, directly or indirectly, wholly owned by Smiths Group plc.

6. Related party transactions

For the year ended 31 July 2021, the Company was a wholly owned subsidiary of Smiths Group plc.

The ultimate parent undertaking and controlling party is Smiths Group plc, which is the parent undertaking of the smallest and largest group to consolidate these financial statements. Smiths Group plc is incorporated in the United Kingdom and registered in England and Wales.

The annual report and accounts of Smiths Group plc may be obtained from the Company Secretary, Smiths Group plc, 4th Floor, St James Square, London, SW1Y 4LB.