

**COMPANY NUMBER: 2490139**

**ROOF UNITS (GROUP) LIMITED**

**BALANCE SHEET AS AT 31 JULY 2023**

|   | Notes | 31 July<br>2023<br>£'000 | 31 July<br>2022<br>£'000 |
|---|-------|--------------------------|--------------------------|
| Creditors (amounts falling due within one year) | 2     | (59)                     | (59)                     |
| <b>Net liabilities</b>                          |       | <b>(59)</b>              | <b>(59)</b>              |
| <b>Capital and reserves</b>                     |       |                          |                          |
| 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)                  |
| <b>Total shareholders' funds</b>                |       | <b>(59)</b>              | <b>(59)</b>              |

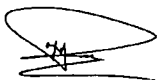
For the year ended 31 July 2023, the Company was entitled to exemption under section 480 of the Companies Act 2006.

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.

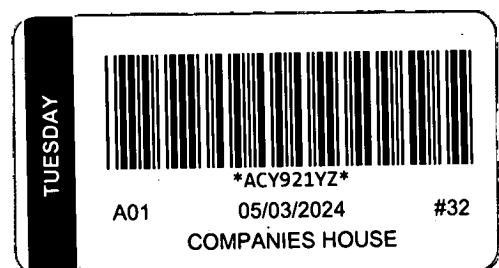
The accounts have been prepared in accordance with "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ('FRS 102') and the Companies Act 2006.

Approved by the Board of Directors on 20 November 2023 and signed on its behalf by:



**Fraser Rae**  
Director

20 November 2023



**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<br>2023<br>£'000 | 31 July<br>2022<br>£'000 |
|--------------------------|--------------------------|
|--------------------------|--------------------------|

**Amounts falling due within one year**

|                                    |    |    |
|------------------------------------|----|----|
| Amounts owed to group undertakings | 59 | 59 |
|------------------------------------|----|----|

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<br>2023<br>£'000 | 31 July<br>2022<br>£'000 |
|--------------------------|--------------------------|
|--------------------------|--------------------------|

**Issued and fully paid**

|   |    |    |
|---|----|----|
| 126,942 (2022: 126,942) ordinary shares of £0.10 each | 13 | 13 |
|---|----|----|

**4. Reserves**

| Share<br>premium<br>account<br>£'000 | Merger<br>reserve<br>£'000 | Profit and loss<br>account<br>£'000 | Total<br>£'000 |
|--------------------------------------|----------------------------|-------------------------------------|----------------|
|--------------------------------------|----------------------------|-------------------------------------|----------------|

|                                      |       |       |         |      |
|--------------------------------------|-------|-------|---------|------|
| At 1 August 2022 and<br>31 July 2023 | 2,000 | 1,065 | (3,137) | (72) |
|--------------------------------------|-------|-------|---------|------|

**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 2023, 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, 4<sup>th</sup> Floor, St James Square, London, SW1Y 4LB.

