

# **Zoo Hardware Limited**

## **Annual Report and Financial Statements**

31 December 2021



Registered Number: 07071628

## Directors' report

The Directors present their annual report and the financial statements for the year ended 31 December 2021.

### Principal activities and review of the business

The Company has not traded during the year ended 31 December 2021 and it is anticipated to be dormant during the forthcoming year.

### Directors

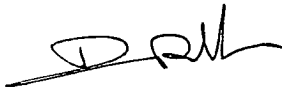
The Directors who served during the year and up to the date of approval of these financial statements were:

H E Williams (appointed 7.12.2021)  
B A Penson (appointed 7.12.2021)  
HA Downer (appointed 25.03.2021)  
DR Main (appointed 18.08.2022)  
TA Fitter (appointed 20.08.2021, resigned 02.11.2021)  
S Ooi (resigned 20.08.2021)  
DA Waters (resigned 24.03.2021)

### Auditors

The Directors have relied upon the exemption from audit under section 480 of the Companies Act 2006 and have resolved not to appoint auditors.

This report was approved by the Board and signed on its behalf by:



DR Main  
Director

Date: 6-9-22

## Balance Sheet

As at 31 December 2021

	Notes	2021 £000	2020 £000
<b>Current assets</b>			
Debtors: amounts falling due after more than year	3	7,971	7,971
<b>Total assets</b>		<u>7,971</u>	<u>7,971</u>
<b>Capital and reserves</b>			
Called up share capital	4	-	-
Retained earnings		7,971	7,971
<b>Shareholders' funds</b>		<u>7,971</u>	<u>7,971</u>

For the year ended 31 December 2021 the Company was entitled to the exemption under section 480 of the Companies Act 2006 relating to dormant companies.

Director's responsibilities:

- Members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 2 to 4 were approved and authorised for issue by the Board of Directors on 6-9-22 and were signed on its behalf by.



DR Main  
Director

Registered number: 07071628

The notes on pages 3 to 4 form part of these financial statements.

## Notes to the financial statements

For the year ended 31 December 2021

### 1. Accounting policies

#### 1.1 Statement of compliance

The financial statements of Zoo Hardware Limited have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland ("FRS 102") and the Companies Act 2006.

#### 1.2 Basis of preparation of financial statements

The Company is a private company limited by share and is incorporated in the United Kingdom and registered in England. The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006. The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates and accounting policies have been applied consistently throughout. It also requires management to exercise judgement in the process of applying the company's accounting policies. Areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 2.

None of the Directors received emoluments in respect of their services to the Company.

There were no employees of the Company during the period.

No liability in respect of corporation tax or deferred tax arose in the period.

#### 1.3 FRS 102 - Exemptions for qualifying entities

The Company has taken advantage of the following exemptions under FRS 102, on the basis that it is a qualifying entity and its ultimate parent company, Tyman plc, includes these items in its own consolidated financial statements:

- A reconciliation of the number of shares outstanding at the beginning and end of the period as required by paragraph 4.12(a)(iv).
- The preparation of a statement of cash flows as required by Section 7 of FRS 102 and paragraph 3.17(d).
- Financial instrument disclosures required by paragraphs 11.39 to 11.48A and paragraphs 12.26 to 12.29 of FRS 102.
- Certain disclosure requirements of Section 26 in respect of share-based payments.
- The disclosure of key management personnel compensation as required by FRS 102 paragraph 33.7.

#### 1.4 Cash flow

The company has taken advantage of the exemption in FRS 102 not to prepare a cash flow statement on the basis that it is a qualifying entity and its ultimate parent company includes this item in its own financial statements.

#### 1.10 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

## Notes to the financial statements

For the year ended 31 December 2021

### 2. Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of financial statements requires management to exercise judgement in applying its accounting policies. It also requires the use of certain critical accounting estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. For the year ended 31 December 2021, there were no estimates or assumptions that were considered to have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

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

	2021 £000	2020 £000
Amounts owed by group undertakings	7,971	7,971

Amounts owed by group undertakings are unsecured, interest free and recoverable on demand.

### 4. Called up share capital

	2021 £	2020 £
<i>Authorised, allotted, called up and fully paid</i>		
100 (2020 - 100) Ordinary shares of £1 each	100	100

### 5. Related party transactions

The Company has taken advantage of the exemption in accordance with FRS102 as a wholly owned subsidiary not to disclose details of related party transactions required by the standard.

### 6. Controlling party

The ultimate parent company and the controlling party at the balance sheet date was Tyman Plc, a company incorporated and registered in England and Wales. Copies of the financial statements of Tyman Plc can be obtained from the registered office at:

Tyman Plc  
29 Queen Anne's Gate  
London  
SW1H 9BU

The immediate holding company of this company is ERA Home Security Limited.

The largest and smallest group for which consolidated financial statements have been prepared is that headed by Tyman Plc.