

**Pelispec Limited**

**Directors' Report and Financial Statements**

**Year Ended 31 March 2020**

**Registered Number: 11136411**



**CONTENTS**

	<b>Page</b>
DIRECTORS AND OTHER INFORMATION	2
DIRECTORS' REPORT	3
STATEMENT OF DIRECTORS' RESPONSIBILITY	4
INDEPENDENT AUDITOR'S REPORT	5 - 7
PROFIT AND LOSS ACCOUNT	8
STATEMENT OF COMPREHENSIVE INCOME	9
BALANCE SHEET	10
STATEMENT OF CHANGES IN EQUITY	11
NOTES TO THE FINANCIAL STATEMENTS	12 - 19

**DIRECTORS AND OTHER INFORMATION**

**Board of Directors as at 31 March 2020**

Hugh Hamer  
Redmond McEvoy

**Solicitors**

Dixcart Legal Limited  
Hillbrow House  
Addlestone Road  
Bourne Business Park  
Addlestone  
Surrey  
KE15 2LE

**Registered Office**

Craiglas House  
Maerdy Industrial Estate  
Rhymney  
Gwent  
NP22 5PY

Pinsent Masons LLP  
1 Park Row  
Leeds  
West Yorkshire  
LS1 5AB

**Registered No:** 11136411

**Auditor**

KPMG  
Chartered Accountants  
1 Stokes Place  
St. Stephen's Green  
Dublin 2  
Ireland

## **DIRECTORS' REPORT**

The directors present their report and the audited financial statements for the year ended 31 March 2020.

### **Principal activities and review of the business**

The principal activity of the Company is the design, manufacture and supply of speculum and related accessories. During the year Williams Medical Supplies Limited acquired 100% of the share capital of the Company for consideration of £1,407,604. The Company transferred its trade to Williams Medical Supplies Ltd in October 2019. It is not anticipated that it will recommence to trade for the foreseeable future.

### **Results and dividends**

The loss for the year is set out in the profit and loss account on page 8.

The directors recommend that no dividend be paid in respect of year ended 31 March 2020 (2019: nil).

### **Going concern**

The Company has assessed the impact of the COVID-19 pandemic on its operations at the reporting date and at date of approval of the financial statements. This assessment encompassed a detailed review of the future outlook of the Company and continued financial support of the Company's parent company, which demonstrate that the Company should have adequate resources to continue operating for at least the 12 month period from date of approval of the financial statements. Accordingly, the directors consider it appropriate that the Company prepares its financial statements on a going concern basis.

### **Directors**

The names of the persons who were directors at any time during the year ended 31 March 2020 and thereafter are set out below.

Redmond McEvoy (appointed 30 September 2019)

Hugh Hamer (appointed 30 September 2019)

Paul MacQuillan (resigned 30 September 2019)

Paul Eakin (resigned 30 September 2019)

Caroline Moran (appointed 28 May 2020)

### **Secretary**

Paul MacQuillan resigned as secretary to the Company on 30 September 2019 and was not replaced.

### **Disclosure of information to the Auditors**

The directors, who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the directors have confirmed that they have taken all steps they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

### **Financial risk management**

The directors do not envisage any foreign exchange or other financial risks within the next twelve months.

### **Strategic Report**

In preparing the directors' report, the directors have taken the small companies exemption under Section 414(b) of the Companies Act 2006 (Strategic and Directors' Report) Regulations 2013, not to prepare a strategic report for presentation with the financial statements.

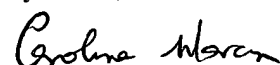
### **Auditor**

The Auditor, KPMG, was appointed on 30 September 2019. Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and KPMG will therefore continue in office.

### **Subsequent events**

The directors confirm to the best of their knowledge that there have been no subsequent events after the year end that would materially affect the financial statements.

### **By order of the board**



Caroline Moran

Director

**STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE DIRECTORS' REPORT AND THE FINANCIAL STATEMENTS**

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 Practice) including FRS 102 *The Financial Reporting Standard applicable in the UK and Ireland*.

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 accounting estimates that are reasonable 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 the financial statements comply with the Companies Act 2006. They are responsible for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have 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.

The Directors confirm that they have complied with the above requirements in preparing the financial statements.

**By order of the board**



Caroline Moran  
Director

## Report on the audit of the financial statements

### Opinion

We have audited the financial statements of Pelispec Limited ('the Company') for the year ended 31 March 2020 set out on pages 8 to 19, which comprise the profit and loss account, the statement of other comprehensive income, the balance sheet, the statement of changes in equity and the related notes, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is UK Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

In our opinion, the accompanying financial statements:

- give a true and fair view of the Company's state of affairs as at 31 March 2020 and of its loss for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly 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 under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in the UK, including the Financial Reporting Council (FRC)'s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *We have nothing to report on 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 a least a year from the date of approval of the financial statements ("the going concern period").

We are required to report to you if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least twelve months from the date of approval of the financial statements. 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. We have nothing to report in these respects.

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 absence of reference to a material uncertainty in this auditor's report is not a guarantee that the Company will continue in operation

## **Report on the audit of the financial statements (*continued*)**

### **Other information**

The directors are responsible for the other information presented in the Annual Report together with the financial statements. The other information comprises the information included in the directors' report. The financial statements and our auditor's report thereon do not comprise part of the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information 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 other information.

Based solely on our work on the other information;

- we have not identified material misstatements in the directors' report;
- in our opinion, the information given in the directors' report is consistent with the financial statements;
- in our opinion, the directors' report have 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.

We have nothing to report on these matters.

### **Respective responsibilities and restrictions on use**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the directors' responsibilities statement set out on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for 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.

In preparing the financial statements, the directors are responsible for 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 the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

## **Respective responsibilities and restrictions on use *(continued)***

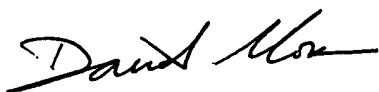
### **Auditor's responsibilities for the audit of the financial statements**

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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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**

Our 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.



**David Moran**  
**for and behalf of KPMG, Statutory Audit Firm,**  
Chartered Accountants  
*1 Stokes Place*  
*St. Stephen's Green*  
*Dublin 2*  
*Ireland*

**15<sup>th</sup> December 2020**



**PROFIT AND LOSS ACCOUNT**  
**Year Ended 31 March 2020**

	Notes	Year ended 31 Mar 2020 £'000	Period ended 31 Mar 2019 £'000
Turnover	2	1,078	383
Cost of sales		(831)	(294)
<b>Gross profit</b>		247	89
Administrative expenses	4	(266)	(87)
Other Operating Income	5	87	-
Impairment of Goodwill	8	(1,231)	-
<b>(Loss)/profit on ordinary activities before taxation</b>		(1,163)	2
Taxation	6	(15)	24
<b>(Loss)/profit for the year / period</b>		(1,178)	26

All of the above amounts are in respect of discontinued operations.

**STATEMENT OF COMPREHENSIVE INCOME**  
**Year Ended 31 March 2020**

	<b>Year ended 31 Mar 2020 £'000</b>	<b>Period ended 31 Mar 2019 £'000</b>
(Loss) / profit for the financial year / period	(1,178)	26
Other comprehensive income for the year / period, net of income tax	-	-
<b>Total comprehensive (loss) / income for the year / period</b>	<b>(1,178)</b>	<b>26</b>

**BALANCE SHEET**  
As at 31 March 2020

	Notes	2020 £'000	2019 £'000
<b>Fixed assets</b>			
Tangible assets	7	-	17
Intangible assets	8	-	1,244
		<u>-</u>	<u>1,261</u>
<b>Current assets</b>			
Stocks	9	-	137
Debtors	10	27	32
		<u>27</u>	<u>169</u>
<b>Creditors</b> (amounts falling due within one year)	11	(1,179)	(1,404)
		<u>(1,152)</u>	<u>26</u>
<b>Net (liabilities) / assets</b>			
<b>Capital and reserves</b>			
Called up share capital	13	-	-
Profit and loss account		(1,152)	26
		<u>(1,152)</u>	<u>26</u>
<b>Total shareholders' (deficit) / funds</b>		<u>(1,152)</u>	<u>26</u>

The notes on pages 12 to 19 form part of the financial statements.

On behalf of the board:



Caroline Moran  
Director

**STATEMENT OF CHANGES IN EQUITY**  
**Year Ended 31 March 2020**

	<b>Profit and loss account £'000</b>	<b>Total equity £'000</b>
<b>Balance on incorporation</b>	-	-
<b>Total comprehensive income for the period</b>		
Profit for the period	26	26
Other comprehensive income	-	-
Total comprehensive income for the period	26	26
<b>Balance at 31 March 2019</b>	26	26
<b>Total comprehensive income for the year</b>		
Loss for the year	(1,178)	(1,178)
Other comprehensive income	-	-
Total comprehensive loss for the year	(1,178)	(1,178)
<b>Balance at 31 March 2020</b>	(1,152)	(1,152)

## **NOTES TO THE FINANCIAL STATEMENTS**

### **1 Accounting policies**

Pelispec Limited (the “Company”) is a company incorporated and domiciled in the UK.

#### **Statement of Compliance**

These financial statements were prepared in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (“FRS 102”).

The Company’s ultimate parent undertaking, DCC plc, includes the Company in its consolidated financial statements. The consolidated financial statements of DCC plc are prepared in accordance with International Financial Reporting Standards and are available to the public and may be obtained from DCC House, Leopardstown Road, Foxrock, Dublin 18, Ireland.

In these financial statements, the Company is considered to be a qualifying entity (for the purposes of this FRS) and has applied the exemptions available under FRS 102 in respect of the following disclosures:

- Reconciliation of the number of shares outstanding from the beginning to the end of the period;
- Cash Flow Statement and related notes; and
- Disclosures in respect of the compensation of Key Management Personnel.

As the consolidated financial statements of DCC plc include the equivalent disclosures, the Company has also taken the exemptions under FRS 102 available in respect of the following disclosures:

- The disclosures required by FRS 102.11 *Basic Financial Instruments* and FRS 102.12 *Other Financial Instrument Issues* in respect of financial instruments not falling within the fair value accounting rules of Paragraph 36(4) of Schedule 1.

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

#### **Measurement convention**

The financial statements are prepared on the historical cost convention in accordance with Companies Act 2006 and FRS 102.

#### **Tangible fixed assets**

All tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is charged to the profit and loss account over the estimated useful lives of each part of an item of tangible fixed assets. The annual rates of depreciation are as follows:

Plant & Machinery	10 – 15%
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Depreciation methods, useful lives and residual values are reviewed at each balance sheet date.

**NOTES TO THE FINANCIAL STATEMENTS - continued**

**1 Accounting policies – continued**

**Intangible assets**

*Goodwill*

Goodwill is stated at cost less any accumulated amortisation and accumulated impairment losses. Goodwill is allocated to cash-generating unit or groups of cash-generating units that are expected to benefit from the synergies of the business combination from which it arose.

*Amortisation*

Amortisation is charged to the profit and loss account on a straight-line basis over the estimated useful lives of intangible assets. Intangible assets are amortised from the date they are available for use. The amortisation rates that are used are as follows

Goodwill	10%
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The Company reviews the amortisation period and method when events and circumstances indicate that the useful life may have changed since the last reporting date. Goodwill and other intangible assets are tested for impairment in accordance with Section 27 *Impairment of Assets* when there is an indication that goodwill or an intangible asset may be impaired.

**Non-derivative financial instruments**

Non-derivative financial instruments comprise trade and other debtors, cash and cash equivalents and trade and other creditors.

*Trade and other debtors*

Trade and other debtors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses.

*Trade and other creditors*

Trade and other creditors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

**Stocks**

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis.

Finished goods include labour and attributable overheads.

**Turnover**

Turnover comprises the fair value of the sale of goods and services to external customers net of value added tax, allowances and discounts. Revenue from the sale of goods is recognised when significant risks and rewards of ownership of the goods are transferred to the customer and when the amount of revenue and costs incurred can be measured reliably.

**NOTES TO THE FINANCIAL STATEMENTS - continued**

**1 Accounting policies – continued**

**Taxation**

Tax on the profit or loss for the year comprises current and deferred tax. Tax is recognised in the profit and loss account except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case it is recognised directly in equity or other comprehensive income.

Current tax is the expected tax payable or receivable on the taxable income or loss for the year, using tax rates and laws enacted or substantively enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided on temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The following temporary differences are not provided for: the initial recognition of goodwill; the initial recognition of assets or liabilities that affect neither accounting nor taxable profit other than in a business combination, and differences relating to investments in subsidiaries to the extent that they will probably not reverse in the foreseeable future. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities, using tax rates and laws enacted or substantively enacted at the balance sheet date.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised.

**Foreign currencies**

Transactions denominated in foreign currencies relating to revenues, costs and non-monetary assets are translated into pounds at the rates of exchange ruling on the dates on which the transactions occurred. Monetary assets and liabilities denominated in foreign currencies are translated into pounds at the rates of exchange ruling at the balance sheet date. The resulting profits or losses are dealt with in the profit and loss account.

**Pension costs**

Retirement benefits to employees are funded by the Company and employees. Defined contributions are made to individual pension funds which are financially separate from the Company and these are charged to the profit and loss account as incurred.

**Going concern**

The Company has assessed the impact of the COVID-19 pandemic on its operations at the reporting date and at date of approval of the financial statements. This assessment encompassed a detailed review of the future outlook of the Company and continued financial support of the Company's parent company, which demonstrate that the Company should have adequate resources to continue operating for at least the 12 month period from date of approval of the financial statements. Accordingly, the directors consider it appropriate that the Company prepares its financial statements on a going concern basis.

**NOTES TO THE FINANCIAL STATEMENTS - continued**

<b>2 Turnover</b>	<b>Year ended 31 Mar 2020 £'000</b>	<b>Period ended 31 Mar 2019 £'000</b>
Sale of goods	1,078	383
<b>Total turnover</b>	<u>1,078</u>	<u>383</u>

<b>3 Employee information</b>	<b>Year ended 31 Mar 2020 £'000</b>	<b>Period ended 31 Mar 2019 £'000</b>
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The average number of persons employed by the Company including executive Directors, during the year was as follows:

Production	10	10
	<u>10</u>	<u>10</u>

<b>4 Expenses and auditor's remuneration</b>	<b>Year ended 31 Mar 2020 £'000</b>	<b>Period ended 31 Mar 2019 £'000</b>
Included in operating profit and loss are the following:		
Group management charge	258	87
	<u>258</u>	<u>87</u>

<b>5 Other Operating Income</b>	<b>Year ended 31 Mar 2020 £'000</b>	<b>Period ended 31 Mar 2019 £'000</b>
Profit on disposal of tangible assets	87	-
	<u>87</u>	<u>-</u>



NOTES TO THE FINANCIAL STATEMENTS - continued

	Year ended 31 Mar 2020 £'000	Period ended 31 Mar 2019 £'000
<b>6 Taxation</b>		
<b>Recognised in the profit and loss account</b>		
<i>UK corporation tax</i>		
Current tax on income for the period	(3)	-
Total current tax	(3)	-
<i>Deferred tax</i>		
Origination and reversal of temporary differences	18	(24)
Total deferred tax	18	(24)
Tax on loss/profit on ordinary activities	15	(24)
<b>Reconciliation of effective tax rate</b>		
(Loss)/profit on ordinary activities before taxation	(1,163)	2
Tax using the UK corporation tax rate of 19% (2019: 19%)	(221)	-
Adjustments in respect of prior years	-	(24)
Non-deductible expenses and other	236	-
Total current tax	15	(24)

The Finance Act 2015 included legislation to reduce the rate of UK corporation tax from 20% to 19% from 1 April 2017, and to 18% from 1 April 2020. In addition, the Finance Act 2016 has been enacted which further reduced the rate of corporation tax by 1% to 17% from 1 April 2020. As a result of these changes the rate of corporation tax for the year ended 31 March 2020 is 19% (March 2019: 19%) and deferred tax balances have been remeasured to 17% (March 2019: 17%).

NOTES TO THE FINANCIAL STATEMENTS - continued

7	Tangible assets	Plant and equipment £'000	Total £'000
	<i>Cost</i>		
	At 1 April 2019	1,389	1,389
	Disposals	(1,389)	(1,389)
	At 31 March 2020	-	-
	<i>Accumulated depreciation</i>		
	At 1 April 2019	(1,372)	(1,372)
	Disposals	1,379	1,379
	Charge for the year	(7)	(7)
	At 31 March 2020	-	-
	<i>Net book value</i>		
	At 31 March 2020	-	-
	At 31 March 2019	17	17

Assets of nil net book value were disposed of to a third party for consideration of £87,222.

8	Intangible Assets	2020 £'000	2019 £'000
	At beginning of year	1,243	-
	Transfers intra group	(12)	1,255
	Impairment during the year / period	(1,231)	(11)
	At end of year	-	1,244

As the Company ceased to trade, the Goodwill in the business is deemed to be impaired in the year.

9	Stocks	2020 £'000	2019 £'000
	Goods for resale	-	137
10	Debtors: amounts due within one year	2020 £'000	2019 £'000
	Trade debtors	18	-
	Deferred tax assets	6	24
	Corporation Tax	3	-
	Amount due from group undertakings	-	8
		27	32

NOTES TO THE FINANCIAL STATEMENTS - continued

11 Creditors: amounts due within one year	2020 £'000	2019 £'000
Amounts due to group undertakings	1,179	1,401
Deferred Tax	-	2
Other taxation and social security	-	1
	<u>1,179</u>	<u>1,404</u>

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

12 Deferred tax assets

*Recognised deferred tax assets and liabilities*

Deferred tax assets attributable to the following:	Assets 2020 £'000	Assets 2019 £'000
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Tangible fixed assets	6	24
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<i>Movement in deferred tax during the year</i>	1 April 2019	Recognised in income £'000	Recognised in equity £'000	31 March 2020 £'000
Tangible fixed assets	24	(18)	-	6
	<u>24</u>	<u>(18)</u>	<u>-</u>	<u>6</u>
<i>Movement in deferred tax during the prior year</i>				
Tangible fixed assets	-	24	-	24
	<u>-</u>	<u>24</u>	<u>-</u>	<u>24</u>

13 Called up share capital	2020 £'000	2019 £'000
<b>Authorised:</b>		
1 ordinary shares of £1 each	<u>-</u>	<u>-</u>
<b>Allotted, called up and fully paid:</b>		
1 ordinary shares of £1 each	<u>-</u>	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**

**14 Auditor's remuneration**

Auditor's remuneration of £1,000 has been borne by another group company.

**15 Related party disclosures**

Pelispac Limited is owned by Williams Medical Supplies Limited which is ultimately owned by DCC plc. Transactions of Pelispac Limited with other wholly owned subsidiaries of DCC plc are not disclosed as the Company has taken advantage of the exemption available under FRS 102 1.12, from disclosing such transactions.

**16 Ultimate parent company and parent company**

The Company is a subsidiary of Williams Medical Supplies Limited, incorporated in England & Wales. The ultimate controlling party is DCC plc, incorporated in Ireland.

The smallest and largest group in which the results of the Company are consolidated is that headed by DCC plc, incorporated in Ireland. The consolidated financial statements of DCC plc are available to the public and may be obtained from the Company Secretary, DCC House, Leopardstown Road, Foxrock, Dublin 18, Ireland.

**17 Subsequent events**

The directors confirm to the best of their knowledge that there have been no subsequent events after the period end that would materially affect the financial statements.

**18 Approval of financial statements**

The financial statements were approved by the board on 2 December 2020.