

Berendsen Cleanroom Services Limited

Report and financial statements

Year ended 31 December 2020



Company Registration Number: 1713052

Berendsen Cleanroom Services Limited

Strategic report

The Directors present their strategic report of the Company for the year ended 31 December 2020.

Principal activities

The principal activity of the Company was to deliver very high integrity textile solutions, primarily for highly regulated pharmaceutical or technology sites; the business offered expertise in managing contamination control in cleanroom environments, with a constantly expanding and evolving set of solutions designed to answer specific customer needs and exceed increasing regulatory standards.

The Company however transferred its trade, assets and liabilities to its parent company on 1 January 2020 and has ceased trading. As required by UK accounting standards, the Directors have prepared the financial statements on the basis that the Company is no longer a going concern. No material adjustments arose as a result of ceasing to apply the going concern basis. All assets and liabilities were transferred to the parent company at their carrying amounts.

Review of business and future developments

There was no revenue for the year ended 31 December 2020 (2019: £8,786,000)

The loss for the year ended 31 December 2020, after taxation, amounted to £57,100 (2019: £2,266,000).

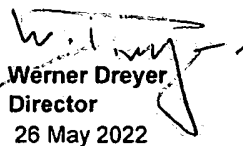
Cleanroom clothing, consumables and other services offered by Elis meet a range of requirements for cleanrooms and controlled environments concerning contamination control, ESD control and microbiological requirements, as described in the international standards of organisations such as ISO, CEN and IEST. The Company is ISO 4 and ISO 7 fully compliant with Quality Management System (QMS) which is accredited to ISO 9001:2008. Processing cleanrooms conform to ISO14644 requirements.

On 1 January 2020, the Company's parent Elis UK Limited (formerly Berendsen UK Limited) acquired all the operations of some of its subsidiaries (including the Company's). On that date, all the Companies properties, assets, liabilities, staff and customers were transferred to Elis UK Limited.

Principal risks and uncertainties

From 1 January 2020, the Company is dormant so no longer has risks or uncertainties.

On behalf of the board


Werner Dreyer
Director
26 May 2022

Berendsen Cleanroom Services Limited

Directors' report

The Directors present their annual report and audited financial statements of the Company for the year ended 31 December 2020.

Dividends

The Directors do not recommend the payment of a dividend (2019: £nil).

Directors

The Directors, who served during the year and to the date of signing, unless otherwise indicated, were as follows:

Werner Dreyer	(appointed 20 July 2020)
Mark Franklin	
Mark South	(resigned 20 July 2020)

Directors' indemnities

As permitted by the Articles of Association, the Directors have the benefit of an indemnity which is a qualifying third party indemnity provision as defined by Section 234 of the Companies Act 2006. The indemnity was in force throughout the financial year and is currently in force. Directors' and Officers' liability insurance was also purchased and maintained throughout the financial year by the parent company in respect of the Company and its Directors.

Employees

Applications for employment of disabled persons were always fully considered, bearing in mind the respective aptitudes and abilities of the applicants concerned. In the event of members of staff becoming disabled, every effort was made to ensure that their employment with the Company continued and that appropriate training, career development and promotion of disabled persons should, as far as possible, be identical with that of other employees.

Financial risk management

From 1 January 2020, the Company is dormant so no longer needs to manage risks.

Post balance sheet events

No post balance sheet date events were identified

Berendsen Cleanroom Services Limited

Directors' report (continued)

Political donations

The Company made no political contributions during the year (2019 - £nil).

Statement of Directors' responsibilities

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 the Directors have elected to prepare the company financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. 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:

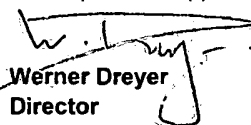
- o select suitable accounting policies and then apply them consistently;
- o make judgements and accounting estimates that are reasonable and prudent;
- o state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- o prepare financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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 also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Directors are also responsible for the maintenance and integrity of the Company's website.

Disclosure of information to the auditor

Each Director has taken all the steps that he/she ought to have taken as a director in order to make himself/herself aware, as a director, of any relevant audit information and to establish that the auditor is aware of that information. As far as the Directors are aware, there is no relevant audit information of which the auditor is unaware.

This report was approved by the board on 26 May 2022 and signed on its behalf by:



Werner Dreyer
Director

Berendsen Cleanroom Services Limited

Independent auditor's report to the Members of Berendsen Cleanroom Services Limited

Opinion

We have audited the financial statements of Berendsen Cleanroom Limited (the 'company') for the year ended 31 December 2020 which comprise the Income statements, Statement of Changes in Equity, Balance sheet and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 101 "Reduced Disclosure Framework (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- o give a true and fair view of the state of the company's affairs as at 31 December 2020 and of its loss for the year then ended;
- o have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- o 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 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 the ethical requirements that are relevant to our audit of the financial statements in the UK, including the 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.

Emphasis of matter – basis of preparation

We draw attention to Note 1 to the financial statements which explains that the directors intend to liquidate the company and therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly, the financial statements have been prepared on a basis other than going concern as described in Note 1. Our opinion is not modified in respect of this matter.

Other information

The other information comprises the information included in the Director's report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Berendsen Cleanroom Services Limited

Independent auditor's report (continued) to the Members of Berendsen Cleanroom Services Limited

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- o the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- o the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of Directors

As explained more fully in the directors' responsibilities statement set out on page 2, 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 the directors 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.

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 the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Berendsen Cleanroom Services Limited

Independent auditor's report (continued) to the Members of Berendsen Cleanroom Services Limited

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- o Inquiring of management and, where appropriate, those charged with governance, as to whether the company is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- o Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- o Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- o Considering the risk of acts by the company which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such tax legislation and the Companies Act 2006.

In addition, we evaluated the directors' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

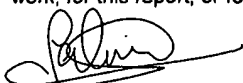
- o Making enquiries of the directors and management on whether they had knowledge of any actual, suspected or alleged fraud;
- o Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- o Discussing amongst the engagement team the risks of fraud; and
- o Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

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.



David Herbinet (Senior Statutory Auditor)
for and on behalf of Mazars LLP
Chartered Accountants and Statutory Auditor

United Kingdom
26 May 2022

Berendsen Cleanroom Services Limited

Statement of Comprehensive Income for the year ended 31 December 2020

	Notes	Year ended 31 December 2020 £'000	Year ended 31 December 2019 £'000
Revenue	2	-	8,786
Cost of Sales		-	(5,434)
Gross profit		-	3,352
Administrative expenses		-	(772)
Other operating income		-	-
Operating profit	3	-	2,580
Finance income	6	5	117
Finance costs	7	-	(40)
Profit before taxation	3	5	2,657
Taxation	8	(62)	(391)
(Loss) / profit for the year		(57)	2,266

All results derive from discontinued operations.

Statement of changes in equity for the year ended 31 December 2020

	Share capital £'000	Other reserve £'000	Capital Contrib- ution £'000	Retained earnings £'000	Total £'000
As at 31 December 2018	38	5	187	6,949	7,179
Profit for the year	-	-	-	2,266	2,266
As at 31 December 2019	38	5	187	9,215	9,445
Loss for the year	-	-	-	(57)	(57)
As at 31 December 2020	38	5	187	9,158	9,388

The notes on pages 9 to 17 form part of the financial statements

Berendsen Cleanroom Services Limited

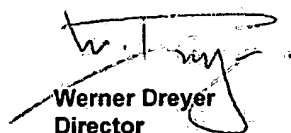
Balance Sheet

As at 31 December 2020

	Note	2020 £'000	2019 £'000
Assets			
Fixed assets			
Intangible assets	10	-	111
Property, plant and equipment	11	-	3,179
Right of use assets	12	-	847
Deferred tax asset	9	-	78
		<u>-</u>	<u>4,215</u>
Current assets			
Inventories	13	-	583
Debtors	14	10,513	12,331
Cash and cash equivalents		-	1
		<u>10,513</u>	<u>12,915</u>
Current liabilities			
Amounts falling due within one year	15	(1,125)	(6,730)
Short term lease liabilities	17	-	(46)
		<u>(1,125)</u>	<u>(6,776)</u>
Net current assets		9,388	6,139
Provisions	16	-	(96)
Long term lease liabilities	17	-	(813)
Net assets		<u>9,388</u>	<u>9,445</u>
Equity			
Share capital	18	38	38
Other reserves		5	5
Capital contribution reserve		187	187
Retained earnings		9,158	9,215
Total equity		<u>9,388</u>	<u>9,445</u>

The notes on pages 9 to 17 form part of the financial statements

The financial statements of Berendsen Cleanroom Services Limited (registered number: 1713052) were approved and authorised for issue by the Board of Directors on 26 May 2022. They were signed on its behalf by:


Werner Dreyer
Director

Berendsen Cleanroom Services Limited

Notes to the financial statements for the year ended 31 December 2020

Berendsen Cleanroom Services Limited is a limited company incorporated and domiciled in the UK with a registered address of Intec 3, Wade Road, Basingstoke, RG24 8NE.

1 Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the current year and prior year.

Accounting convention

These financial statements have been prepared in accordance with Financial Reporting Standard 101 (FRS101) and are presented as required by the Companies Act 2006. Management intent to liquidate the company and has prepared the financial statements on the basis that the entity is no longer a going concern. No material adjustments arose as a result of ceasing to apply the going concern basis.

As permitted by FRS 101, the Company has taken advantage of the disclosure exemptions available under that standard in relation to financial instruments, capital management, presentation of comparative information in respect of certain assets, presentation of a cash-flow statement, standards not yet effective, disclosure of key management personnel compensation and certain related party transactions. Where required, equivalent disclosures are given in the consolidated financial statements of Elis SA which are available to the public.

IFRS16 - leases

IFRS 16 "lease contracts became effective for reporting periods commencing on or after from 1 January 2019. The Company has adopted IFRS 16 from 1 January 2019 using the modified retrospective approach. Under this approach, the cumulative effect of adopting IFRS16 was recognised as an adjustment recorded as at the date of first time adoption, without a retrospective restatement of comparative information.

The Company has lease agreements in place in respect of properties, vehicles and plant and machinery. Previously, each lease contract was categorised as either a finance lease or as an operating lease and accounted for accordingly. On application of IFRS 16, all lease contracts are now recognised as right-of-use assets with an amount recognised in lease liabilities corresponding to the value of future payments. The lease term is defined on a contract-by-contract basis and corresponds to the firm period of the commitment taking into account any optional periods that are reasonably certain to be exercised.

The transition method applied was the modified retrospective approach. The contractual rents corresponding to low value or to a short term lease (less than 12 months) are recognised directly in expenses. Contracts with a residual term of less than 12 months as at 1 January 2019 are not accounted for as an asset and a liability.

The discount rate applied as of the transition date was 5.5%, which is based on the Elis SA group's marginal borrowing rate.

Functional currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ('the functional currency') 'Pounds Sterling' (£).

Berendsen Cleanroom Services Limited

Notes to the financial statements for the year ended 31 December 2020 (continued)

1 Accounting policies (continued)

Property, plant and equipment

Property, plant and equipment are shown at cost less depreciation. Costs include the original purchase price of the asset and the costs attributable to bringing the asset to its working condition for its intended use. Property, plant and equipment is tested for impairment when an event that might affect asset value has occurred.

Depreciation and amortisation are provided at rates calculated to write-off the cost or valuation, less estimated residual value, of each asset on a straight-line basis over its expected useful life, as follows:

Long leasehold buildings	- 40 years
Long leasehold land	- over last 40 years of lease
Plant and Machinery	- 3 to 10 years
Motor vehicles	- 3 to 5 years
Circulating stock	- 3 years

Intangible assets - computer software

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. These costs are amortised over their estimated useful lives (not exceeding five years).

Financial instruments

Financial instruments comprise non-derivative financial assets and liabilities, including cash, deposits and borrowings.

Non-derivative financial assets are classified as either debtors or cash. Financial assets are stated at the lower of their initial cost and their estimated recoverable amount. Cash includes cash in hand and deposits held on call with banks. Bank overdrafts are included within borrowings in current liabilities on the balance sheet.

Debtors

Debtors are recognised initially at fair value and subsequently at the initial value, less any provision for bad debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash deposits held at banks.

Creditors

Creditors are initially recognised at fair value and subsequently at the initial value.

Inventories

Inventory cost is based upon the cost of purchase on a first in, first out basis. Net realisable value is based on estimated selling price less further costs incurred on disposal. Provision is made for obsolete stock where necessary.

Provisions

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events and it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation.

Berendsen Cleanroom Services Limited

Notes to the financial statements for the year ended 31 December 2020 (continued)

1 Accounting policies (continued)

Revenue recognition

Revenue represents amounts charged for the supply of services for managing contamination control in cleanroom environments (excluding value added tax and trade discounts). Revenue is recognised on the supply of services at the time those services are supplied. Revenue on the supply of products is recognised on the basis of physical delivery.

Current and deferred income tax

The current income tax charge/(credit) is calculated on the basis of the tax rates and laws that have been enacted or substantively enacted at the balance sheet date in the UK.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the Company's taxable profits/losses and its results as stated in the financial statements.

Deferred income tax assets are not recognised to the extent that the transfer of future economic benefits is uncertain. Deferred tax assets and liabilities have not been discounted.

Pension costs

The Company operates a defined contribution scheme. Contributions payable by the Company to the scheme are charged to the Statement of comprehensive income in the financial year to which the contributions relate.

Significant accounting judgements, estimates and assumptions

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect reported amounts at the end of the year.

The key assumptions about the future and key sources of estimation uncertainty that have a risk of causing a material adjustment to the carrying value of assets and liabilities within the next 12 months are included below.

Provisions

Estimates, assumptions and judgements are applied by the Company. These include, but are not limited to, accruals and provisions for impairments of assets. These estimates, assumptions and judgements are also evaluated on a continual basis but are not significant.

Berendsen Cleanroom Services Limited

Notes to the financial statements for the year ended 31 December 2020 (continued)

2 Revenue

Following the hive up of assets to the parent company, the company had no revenue in the period

3 Operating profit

	2020	2019
	£'000	£'000
Operating profit is stated after charging/(crediting)		
Depreciation of property plant and equipment	-	1,052
Depreciation of right to use assets	-	66
Amortisation of intangible assets	-	68
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The audit fee for the year ended 31 December 2020 of £3,000 (2019: £21,000) has been borne by the parent company, Elis UK Ltd.

4 Staff costs and numbers

Staff costs for the Company during the year, including directors:

	2020	2019
	£'000	£'000
Wages and salaries	-	2,240
Social security costs	-	219
Other pension costs - defined contribution scheme	-	63
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Berendsen Cleanroom Services Limited

Notes to the financial statements for the year ended 31 December 2020 (continued)

4 Staff costs and numbers

Employee numbers

The average monthly number of employees (including executive directors) employed by the Company during the year was:

	2020 Number	2019 Number
Production	-	75
Distribution	-	25
Administration	-	12
	<u>-</u>	<u>112</u>

5 Directors' emoluments

The Directors of the Company received no emoluments for services provided to this Company in the current or prior financial year.

6 Finance income

	2020 £'000	2019 £'000
Interest received on rentals	5	-
Bank interest received	-	117
	<u>5</u>	<u>117</u>

7 Finance costs

	2020 £'000	2019 £'000
Bank interest paid	-	40

8 Taxation

	2020 £'000	2019 £'000
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(a) Analysis for the year:

Current tax:

UK corporation tax charge	1	471
Amounts under / (over) provided in previous years	61	(58)
	<u>62</u>	<u>413</u>

Deferred tax:

Relating to origination and reversal of timing differences	-	30
Amounts over provided in previous years	-	(52)
Total deferred tax charge	<u>-</u>	<u>(22)</u>

Total tax charge in the income statement

	<u>62</u>	<u>391</u>
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(b) Factors affecting current taxation for the year:

Profit on ordinary activities before tax

	<u>5</u>	<u>2,657</u>
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Profit on ordinary activities multiplied by the standard rate of corporation tax in the UK of 19% (2019: 19.%)

	1	505
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Adjustments in respect of:

Expenses not deductible for tax purposes		(4)
Adjustments in respect of prior years	61	(110)

	<u>62</u>	<u>391</u>
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Berendsen Cleanroom Services Limited

Notes to the financial statements for the year ended 31 December 2020 (continued)

9 Deferred tax

The provision for deferred tax consists of the following deferred tax assets;

	Accelerated capital allowances	Provisions	Total
	£'000	£'000	£'000
At 31 December 2019	62	16	78
Transferred to parent company	(62)	(16)	(78)
At 31 December 2020	-	-	-

The benefits of the deferred tax asset are expected to be received in more than one year.

10 Intangible assets

	Computer software £'000
Cost	
At 31 December 2019	334
Transferred to parent company	(334)
At 31 December 2020	-
Amortisation	
At 31 December 2019	223
Transferred to parent company	(223)
At 31 December 2020	-
Net book value	
At 31 December 2020	-
At 31 December 2019	111

Berendsen Cleanroom Services Limited

Notes to the financial statements for the year ended 31 December 2020 (continued)

11 Property, plant and equipment

	Long leasehold £'000	Plant and machinery £'000	Circulating stock £'000	Total £'000
Cost				
At 31 December 2019	2,220	2,004	4,554	8,778
Transferred to parent company	(2,220)	(2,004)	(4,554)	(8,778)
At 31 December 2020	-	-	-	-
Depreciation				
At 31 December 2019	730	1,957	2,912	5,599
Transferred to parent company	(730)	(1,957)	(2,912)	(5,599)
At 31 December 2020	-	-	-	-
Net book value				
At 31 December 2020	-	-	-	-
At 31 December 2019	1,490	47	1,642	3,179

12 Right of use assets

	Long leasehold £'000	Plant and machinery £'000	Total £'000
Cost			
At 31 December 2019	770	143	913
Transferred to parent company	(770)	(143)	(913)
At 31 December 2020	-	-	-
Depreciation			
At 31 December 2019	10	56	66
Transferred to parent company	(10)	(56)	(66)
At 31 December 2020	-	-	-
Net book value			
At 31 December 2020	-	-	-
At 31 December 2019	760	87	847

13 Inventories

	2020 £'000	2019 £'000
Goods for resale	-	583

Berendsen Cleanroom Services Limited

Notes to the financial statements for the year ended 31 December 2020 (continued)

14 Debtors

	2020 £'000	2019 £'000
Trade receivables	-	1,499
Prepayments	-	71
Amounts due from Group undertakings	10,513	10,761
	<u>10,513</u>	<u>12,331</u>

15 Creditors: amounts falling due within one year

	2020 £'000	2019 £'000
Other payables	-	1
Corporation tax	1,125	1,065
Amounts due to Group undertakings	-	4,611
Other taxation and social security	-	338
Accruals and deferred income	-	715
	<u>1,125</u>	<u>6,730</u>

Amounts owed to group undertakings are unsecured and have no fixed date of repayment or are repayable on demand.

16 Provisions

	Environ- mental £'000
At 31 December 2019	96
Transferred to parent company	(96)
At 31 December 2020	<u>-</u>

17 Right of use liabilities

	2020 £'000	2019 £'000
Right of use lease liabilities	<u>-</u>	<u>859</u>
Analysis of maturities of lease liabilities		
Not later than 1 year	-	46
After more than 1 year	-	813

Berendsen Cleanroom Services Limited

Notes to the financial statements for the year ended 31 December 2020 (continued)

18 Share capital

	2020 £'000	2019 £'000
Issued, called up and fully paid		
37,915 Ordinary shares of £1 each	<u>38</u>	<u>38</u>

19 Related party transactions

The Company has taken the exemption available to it under FRS 101 Reduced Disclosure Framework not to disclose its related party transactions with fellow group undertakings.

20 Post balance sheet event

No post balance sheet date events were identified

21 Ultimate parent undertaking and controlling party

The Company's immediate controlling party is Elis UK Limited (formerly Berendsen UK Limited) and the ultimate parent undertaking and controlling party is Elis SA, which is the parent undertaking of the smallest and largest group to consolidate these financial statements. Copies of Elis SA consolidated financial statements can be obtained at 5 Boulevard Louis Loucheur, F-92210 Saint-Cloud or online.