

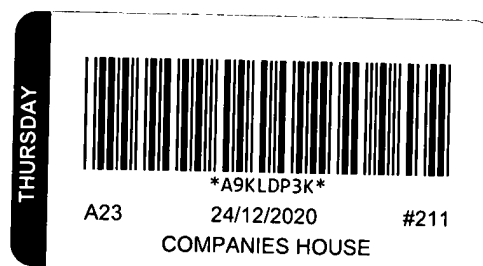
Brookhouse 2004 Limited  
Annual report and financial statements  
Registered number: 03566250  
Year ended 31 December 2019

**Brookhouse 2004 Limited**

**Annual report and financial  
statements**

**Year ended 31 December 2019**

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## **Strategic Report**

### **For the year ended 31 December 2019**

The directors present their Strategic Report on the Company for the year ended 31 December 2019.

#### **Principal Activities**

The principal activity of the company is that of an intermediate holding company, with direct investments in a trading company.

The principal activities of the Group are the manufacture and repair of composite components and the manufacture, treatment, assembly and surface treatment of metallic components and sub-assemblies for the Aerospace industry.

#### **Review of the business**

In the current financial year the company was non-trading in its capacity as an intermediary holding company, within the Kaman UK Holdings Limited Group. The company presents audited financial statements following the sale of the 100% investment in Kaman Tooling Limited on 31 December 2018. It is the intention of the Directors that the company will then return to a dormant non-trading company in future years.

#### **Key Performance Indicators**

As an intermediary holding company, the directors have not set financial or non-financial KPI's.

The results for the year are shown in the profit and loss account on page 6.

#### **Principal risks and uncertainties**

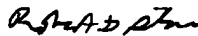
##### **Financial risks**

The company does not have any principal financial instruments due to its principal activity being that of an intermediary holding company but does have intercompany balances. The company has minimal risks due to the fact it is normally dormant in nature. All balances arise from transactions occurring from within the group. The company will return to a dormant entity after the current financial year following the sale of a direct investment in the prior year.

##### **Future developments**

In the future the company will continue to hold its 100% owned investments on a non-trading basis and will return to a dormant entity.

On behalf of the board



R D Starr  
Director  
18 December 2020

## **Directors' Report**

**For the year ended 31 December 2019**

The directors present their Annual report and the audited financial statements for the year ended 31 December 2019.

### **Review of business**

A review of the business has been discussed within the Strategic Report on page 1.

### **Future developments**

An indication of the likely future developments of the business is included in the Strategic Report on page 1.

### **Charitable and political donations**

There were no political donations during the financial year (2018: £Nil).

### **Dividends**

The directors do not recommend the payment of a dividend (2018: £Nil).

### **Financial risk management**

Financial risk management is described in the Strategic Report on page 1.

### **Directors**

The directors of the company who were in office during the year and up to the date of signing the financial statements were:

R R Barnhart (resigned 30 September 2020)  
M T Laffleur (resigned 30 April 2020)  
N J Keating  
R D Starr  
I K Walsh (appointed 1 October 2020)

### **Directors' indemnities**

The company maintained throughout the year, and at the date of approval of the financial statements, liability insurance for its directors and officers. This is a qualifying third party indemnity provision for the purposes of the Companies Act 2006.

### **Going Concern**

The directors have adopted the going concern basis of preparation for the financial statements following a review of the company's resources and assets, and taking into consideration the principal activities of the company being that of an intermediary holding company. There are no cash outflow requirements. It is the intention of the director's that the company will return to a dormant entity during the 12 months following the date of signing these financial statements. After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

### **Post balance sheet events**

Post balance sheet events are outlined in note 10 to the financial statements.

## **Directors' Report (continued)**

**For the year ended 31 December 2019**

### **Statement of directors' responsibilities**

The directors are responsible for preparing the Annual report and the financial statements in accordance with applicable law and regulation.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law). 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 the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- state whether applicable United Kingdom Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors 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 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.

### **Directors Confirmations**

In the case of each director in office at the date the Directors' Report is approved:

- so far as the director is aware, there is no relevant audit information of which the company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

### **Independent auditors**

The auditors, PricewaterhouseCoopers LLP, have indicated their willingness to continue in office and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

On behalf of the board



R D Starr  
Director  
18 December 2020

India Mill  
India Mill Business Centre  
Darwen  
Lancashire

## ***Independent auditors' report to the members of Brookhouse 2004 Limited***

### **Report on the audit of the financial statements**

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#### **Opinion**

In our opinion, Brookhouse 2004 Limited's financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2019 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements, included within the Annual report and financial statements (the "Annual Report"), which comprise: the Balance sheet as at 31 December 2019; the Profit and loss account and the Statement of changes in equity for the year then ended; and the notes to the financial statements, which include a description of the significant accounting policies.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities under ISAs (UK) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Independence**

We remained independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, which includes the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

#### **Reporting on other information**

The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The directors are responsible for 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 to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, 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 audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. 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 based on these responsibilities.

With respect to the Strategic Report and Directors' Report, we also considered whether the disclosures required by the UK Companies Act 2006 have been included.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (UK) require us also to report certain opinions and matters as described below.

## ***Independent auditors' report to the members of Brookhouse 2004 Limited (continued)***

### ***Strategic Report and Directors' Report***

In our opinion, based on the work undertaken in the course of the audit, the information given in the Strategic Report and Directors' Report for the year ended 31 December 2019 is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.

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

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### **Responsibilities for the financial statements and the audit**

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

As explained more fully in the Statement of directors' responsibilities, the directors are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view. The directors are also responsible 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.

#### ***Auditors' 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 auditors' 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 further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditors' report.

#### ***Use of this report***

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

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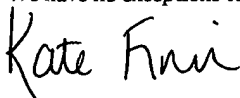
## **Other required reporting**

### **Companies Act 2006 exception reporting**

Under the Companies Act 2006 we are required to report to you if, in our opinion:

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

We have no exceptions to report arising from this responsibility.



Kate Finn (Senior Statutory Auditor)  
for and on behalf of PricewaterhouseCoopers LLP  
Chartered Accountants and Statutory Auditors  
Manchester  
18 December 2020

**Profit and loss account**  
*for the year ended 31 December 2019*

	<i>Note</i>	<b>2019</b>	<b>2018</b>
		<b>£000</b>	<b>£000</b>
<b>Administrative expenses</b>			
Impairment of fixed asset investments	2	-	(6,235)
Profit on sale of investment	2	-	39
		<hr/>	<hr/>
		-	(6,196)
		<hr/>	<hr/>
<b>Operating loss</b>	2	-	(6,196)
		<hr/>	<hr/>
<b>Loss before taxation</b>		-	(6,196)
Tax on loss	5	-	-
		<hr/>	<hr/>
<b>Loss for the financial year</b>		-	(6,196)
		<hr/> <hr/>	<hr/> <hr/>

All the results are from continuing operations.

The notes on pages 9 to 15 form part of the financial statements.



Brookhouse 2004 Limited  
 Annual report and financial statements  
 Registered number: 03566250  
 Year ended 31 December 2019

**Balance sheet**  
**as at 31 December 2019**

	Note	2019 £000	2019 £000	2018 £000	2018 £000
<b>Fixed assets</b>					
Investments	6		9,652		9,652
			<u>9,652</u>		<u>9,652</u>
<b>Current assets</b>					
Debtors	7	1,986		1,986	
		<u>1,986</u>		<u>1,986</u>	
<b>Net current assets</b>			1,986		1,986
<b>Total assets less current liabilities</b>			<u>11,638</u>		<u>11,638</u>
<b>Net assets</b>			<u>11,638</u>		<u>11,638</u>
<b>Capital and reserves</b>					
Called up share capital	8		15,850		15,850
(Accumulated losses)			(4,212)		(4,212)
<b>Total equity</b>			<u>11,638</u>		<u>11,638</u>

The notes on pages 9 to 15 form part of the financial statements.

The financial statements on pages 6 to 15 were approved by the Board of Directors on 18 December 2020 and signed on its behalf by:

  
**R D Starr**  
 Director

**Statement of changes in equity**  
*for the year ended 31 December 2019*

	Called up Share Capital £000	Retained earnings/ (accumulated losses) £000	Total equity £000
Balance as at 1 January 2018	15,850	1,984	17,834
Loss for the financial year and total comprehensive expense	-	(6,196)	(6,196)
Balance as at 31 December 2018	15,850	(4,212)	11,638
	Called up Share Capital £000	(Accumulated losses) £000	Total equity £000
Balance as at 1 January 2019 and 31 December 2019	15,850	(4,212)	11,638

The notes on pages 9 to 15 form part of the financial statements.

## Notes to the financial statements

### 1 Accounting policies

Brookhouse 2004 Limited ('the company') is an intermediate holding company.

The company is a private company limited by shares and is incorporated and domiciled in the UK. The address of its registered office is India Mill, India Mill Business Centre, Darwen, Lancashire, England, BB3 1AD.

These financial statements have been prepared in compliance with United Kingdom Accounting Standards, comprising Financial Reporting Standard 102, "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and the Companies Act 2006.

The principle accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

#### ***Basis of preparation***

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

The preparation of financial statements in conformity with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are different to the financial statements are disclosed in the accounting policy note on critical accounting judgements and key sources of uncertainty.

FRS 102 allows a qualifying entity certain disclosure exemptions, subject to certain conditions, which have been complied with, including notification of and no objection to, the use of exemptions by the company's shareholders.

The company has taken advantage of the following exemptions:

- i. The company has taken advantage of the exemption, under FRS 102 paragraph 1.12(b), from preparing a statement of cash flows on the basis that it is a qualifying entity and the company's cash flows are included in the consolidated cash flow statement prepared by Kaman UK Holdings Limited.
- ii. From the financial instrument disclosures, required under FRS 102 paragraphs 11.41 to 11.48A and the paragraphs 12.26 to 12.29, as the information is provided in the consolidated financial statement disclosures
- iii. From disclosing the company key management personnel compensation, as required by FRS 102 paragraph 33.7.

The company is a wholly-owned subsidiary of Kaman UK Holdings Limited and is included in the consolidated financial statements of Kaman UK Holdings Limited, which are publically available. Consequently the company has taken advantage of the exemption from preparing consolidated financial statements under the terms of section 400 of the Companies Act 2006.

In accordance with the exemption allowed by FRS 102 (Financial Reporting Standard 102), paragraph 33.1(a) issued by the Financial Reporting Council, transactions with other undertakings within Kaman Corporation have not been disclosed in these financial statements on the grounds that both related parties are wholly owned subsidiaries of Kaman Corporation whose financial statements are publicly available. The consolidated financial statements of Kaman Corporation, within which this company is included, can be obtained from the address given in note 9.

## **Notes to the financial statements (continued)**

### **1 Accounting policies (continued)**

#### ***Going concern***

The directors have adopted the going concern basis of preparation for the financial statements following a review of the company's resources and assets, and taking into consideration the principal activities of the company being that of an intermediary holding company. There are no cash outflow requirements. It is the intention of the director's that the company will return to a dormant entity during the 12 months following the date of signing these financial statements. After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

#### ***Investments***

Investments in subsidiaries are shown at cost less provision for impairment.

#### ***Currencies***

The company's functional and presentational currency is the pound sterling

#### ***Taxation***

Taxation expense for the period comprises current and deferred tax recognised in the reporting period.

Current tax is the amount of tax payable in respect of the taxable profit for the year or prior years. Tax is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the period end. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred tax arises from the timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in period different from those in which they are recognised in the financial statements.

Deferred tax is recognised on all timing differences at the reporting date except for certain exceptions. Unrelieved tax losses and other deferred tax assets are only recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

## Notes to the financial statements (continued)

### 1 Accounting policies (continued)

#### **Share Capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### **Exceptional items**

The company classifies certain one-off charges or credits that have a material impact on the company's financial results as 'exceptional items'. These are disclosed separately to provide further understanding of the financial performance of the company.

#### **Financial instruments**

##### **i) Financial assets**

Basic financial assets, including trade and other receivables, cash and bank balances and investments in commercial paper, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised.

The impairment reversal is recognised in profit or loss.

The group financial statements do not contain any other category of financial asset.

##### **ii) Financial liabilities**

Basic financial liabilities, including trade and other payables, bank loans, loans from fellow Group companies and preference shares that are classified as debt, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

## Notes to the financial statements (continued)

### 1 Accounting policies (continued)

#### iii) Offsetting

Financial assets and liabilities are offset and the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Critical accounting judgements and key sources of estimate uncertainty

In the application of the company's accounting policies, which are described in note 1 above, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historic experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

#### i) Investments

Determining whether there is an impairment trigger for the company's investments in subsidiaries requires the review of the net asset position of related entities and in some cases, the investments value in use. As at 31 December 2019 the carrying value of investments is less than the net assets position, therefore no impairment recognised (2018: £6,235,000).

### 2 Operating loss

	2019 £000	2018 £000
<b><i>Loss before taxation is stated after charging/(crediting):</i></b>		
Exceptional items:		
- Impairment of fixed asset investment (note 6)	-	6,235
Profit on sale of fixed asset investment	-	(39)
	<hr/>	<hr/>

Exceptional items incurred during the year totalled £nil (2018: £6,235,000) and have been classified separately due to their nature and materiality.

Auditors' remuneration is borne by another group company with no recharge.

## Notes to the financial statements (continued)

### 3 Remuneration of directors

Remuneration of 4 (2018: 4) of the directors is borne by other group companies without recharge.

### 4 Staff numbers and costs

The company does not have any employees other than the directors listed within the directors' report on page 2.

### 5 Tax on loss

#### a) Analysis of charge in the year

	2019 £000	2018 £000
<i>UK corporation tax</i>		
Current tax charge on income for the financial year	-	-
Adjustments in respect of prior periods	-	-
	<hr/>	<hr/>
Total current tax	-	-
	<hr/>	<hr/>
Deferred Tax		
Current year movement	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
Total tax charge for the financial year	-	-
	<hr/>	<hr/>

#### b) Factors affecting the tax credit for the year

The current tax charge for the year is the same as (2018: *higher than*) the standard rate of corporation tax in the UK 19.00% (2018: 19.00%). The differences are explained below:

	2019 £000	2018 £000
Loss before taxation	-	(6,196)
	<hr/>	<hr/>
Current tax charge in the UK at the effective rate of 19.00% (2018: 19.00%)	-	(1,177)
	<hr/>	<hr/>
<i>Effects of:</i>		
Expenses not deductible for tax purposes	-	1,177
Effect of change in rate on deferred tax	-	-
Group relief surrendered	-	-
Tax rate differences on deferred tax	-	-
Deferred tax not recognised	-	-
	<hr/>	<hr/>
Total tax charge for the financial year	-	-
	<hr/>	<hr/>

## Notes to the financial statements (continued)

### 5 Tax on loss (continued)

Changes to the UK corporation tax rates were substantively enacted as part of Finance Bill 2016 (on 6 September 2016). These include reductions to the main rate to reduce the rate to 17% from 1 April 2020. Deferred taxes at the balance sheet date have been measured using these enacted tax rates and reflected in these financial statements.

In March 2020, the Prime Minister announced that he intended to cancel the future reduction in corporation tax rate from 19% to 17%.

### 6 Investments

	Shares in subsidiary undertakings £000
<b>Cost at 1 January 2019 and 31 December 2019</b>	15,887
<b>Accumulated impairment</b>	
At 1 January 2019	(6,235)
Impairment loss	-
<b>At 31 December 2019</b>	<b>(6,235)</b>
<b>Net book amount at 31 December 2019</b>	<b>9,652</b>
Net book amount at 31 December 2018	9,652

The directors believe that the carrying value of the remaining investment which relates to Kaman Composites - UK Limited is supported by its net assets.

All undertakings in which the company had an interest at the year end are listed as follows:

	Registered office	Principal activity	Class and Percentage of shares Held
<b>Subsidiary undertakings</b>			
Kaman Composites - UK Limited	India Mill, Darwen, Lancashire, BB31AD	Engineering	100% ordinary
Kaman Fabricated Products Limited	Dukenfield Road, Hyde, Cheshire, SK14 4QD	Engineering	100% ordinary
Brookhouse (SPD) Tool Company Limited	India Mill, Darwen, Lancashire, BB31AD	Non-trading	100% ordinary
Brookhouse IM Limited	India Mill, Darwen, Lancashire, BB31AD	Non-trading	100% ordinary
Brookhouse Automotive Limited	India Mill, Darwen, Lancashire, BB31AD	Non-trading	100% ordinary



## Notes to the financial statements (continued)

### 7 Debtors

	2019 £000	2018 £000
Amounts owed by group undertakings	1,986	1,986
	<u>1,986</u>	<u>1,986</u>

Amounts owed by group undertakings are unsecured interest free and have no fixed terms of repayment.

### 8 Called up share capital

	2019 £000	2018 £000
<i>Allotted, called up and fully paid</i> 15,850,000 (2018: 15,850,000) Ordinary shares of £1 each	15,850	15,850
	<u>15,850</u>	<u>15,850</u>

There are no restrictions on the distribution of dividends and the repayment of capital on the shares.

### 9 Ultimate parent company and parent undertaking of larger group of which the company is a member

The immediate parent undertaking is Kaman UK Holdings Limited, incorporated in England and Wales.

The ultimate parent undertaking is Kaman Corporation incorporated in the United States of America.

The smallest group in which the results of the company are consolidated is that headed by Kaman UK Holdings Limited. The consolidated financial statements of this company are available to the public and may be obtained from Companies House, Crown Way, Maindy, Cardiff.

The largest Group in which the results of this company are consolidated is that headed by Kaman Corporation. The consolidated financial statements of this company are available to the public and may be obtained from Kaman Corporation, c/o./Corporate Secretary, 1332 Blue Hills Avenue, Bloomfield, CT 06002.

### 10 Post Balance Sheet Events

Since the year end, the World Health Organisation have declared the outbreak of COVID-19 to be a global pandemic. As a dormant company, carrying out no trade during the current or previous financial year, there is no impact on the company, and therefore the event is non-adjusting.