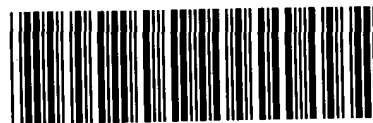


Registered No. 05005441  
(England and Wales)

**COMMSCOPE SOLUTIONS UK, LIMITED**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2014**

WEDNESDAY



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**COMMScope SOLUTIONS UK, LIMITED**

**REPORT AND FINANCIAL STATEMENTS 2014**

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**COMMSCOPE SOLUTIONS UK, LIMITED**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014**

**OFFICERS AND PROFESSIONAL ADVISERS**

**DIRECTORS**

FB Wyatt II  
N Shankland

**SECRETARIES**

Abogado Nominees Limited  
FB Wyatt II

**REGISTERED OFFICE**

100 New Bridge Street  
London  
EC4V 6JA

**INDEPENDENT AUDITOR**

FKCA Limited  
Statutory Auditor  
Prospero House  
46-48 Rothesay Road  
Luton  
Bedfordshire  
LU1 1QZ

**SOLICITORS**

Baker & McKenzie  
100 New Bridge Street  
London  
EC4V 6JA

## **COMMSCOPE SOLUTIONS UK, LIMITED**

### **DIRECTORS' REPORT**

The directors present their annual report and the audited financial statements of the company for the year ended 31 December 2014

### **PRINCIPAL ACTIVITY**

The principal activity of the company during the year was the provision of sales, marketing and support services to its immediate parent company.

### **DIRECTORS**

The directors shown below have held office during the whole of the period from 1 January 2014 to the date of this report.

FB Wyatt II  
N Shankland

### **REVIEW OF THE BUSINESS**

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

The company's activities expose it to a number of financial risks including cash flow risk, credit risk and liquidity risk. The company does not use derivative financial instruments for speculative purposes.

The company is not exposed to price risk. The company's approach to managing other risks applicable to the company is covered below.

The company's activities expose it primarily to the financial risks of changes in foreign currency exchange rates. This is managed on a group basis and the company does not enter into forward contracts or hedging arrangements.

The credit risk on liquid funds is limited as the company is not exposed to external borrowing.

Liquidity risk is managed by obtaining funds from group companies to ensure the company is able to meet its obligations as and when they fall due.

#### **Company's policy on payment of creditors**

It is the Company's policy and practice on payment of creditors to settle the terms of payment with those suppliers when agreeing the terms of each transaction and to ensure that these suppliers are made aware of the terms of the payment and to abide by the terms of payment.

## **COMMSCOPE SOLUTIONS UK, LIMITED**

### **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the Report of the Directors 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 financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards 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 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;
- 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 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.

### **STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are aware, and each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the companies auditors are aware of that information.

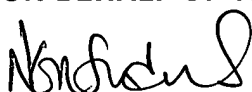
### **SPECIAL PROVISIONS**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

### **AUDITORS**

The auditors, FKCA Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

### **ON BEHALF OF THE BOARD**



N Shankland  
Director

Dated: 29/01/15

## **COMMScope SOLUTIONS UK, LIMITED**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMScope SOLUTIONS UK**

We have audited the financial statements of CommScope Solutions UK Limited for the year ended 31 December 2014 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standards for Small Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practices applicable to Smaller Entities).

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 a Report of the Auditors 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.

#### **Respective responsibilities of directors and auditor**

As explained more fully in the Statement of Directors' Responsibilities set out on page three, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Directors to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2014 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements.

**COMMScope SOLUTIONS UK, LIMITED**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us 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 required for our audit.
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in the preparing the Report of the Directors.



Moiz Ebrahim BA ACA (Senior Statutory Auditor)  
for and on behalf of FKCA Limited  
Statutory Auditor  
Prospero House  
46-48 Rothesay Road  
Luton  
Bedfordshire  
LU1 1QZ

Date 30 September 2015

**COMMSCOPE SOLUTIONS UK, LIMITED****PROFIT AND LOSS ACCOUNT****For the year ended 31 December 2014**

	Note	Year Ended 31-Dec-14 £	Year Ended 31-Dec-13 £
<b>TURNOVER</b>	2	3,722,418	3,861,132
Staff costs	3	(2,187,985)	(2,265,066)
Other operating charges		<u>(1,200,355)</u>	<u>(1,245,054)</u>
<b>OPERATING PROFIT and PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>	4	334,078	351,012
Tax on profit on ordinary activities	5	<u>(87,698)</u>	<u>(101,708)</u>
<b>PROFIT FOR THE FINANCIAL YEAR</b>		<u><u>246,380</u></u>	<u><u>249,304</u></u>

**CONTINUING OPERATIONS**

None of the company's activities were acquired or discontinued during the current year or previous year.

**TOTAL RECOGNISED GAINS AND LOSSES**

The company has no recognised gains or losses other than the profits for the current year or previous year.

The notes on pages 8 to 12 form part of these financial statements

**COMMSCOPE SOLUTIONS UK, LIMITED****BALANCE SHEET  
31 December 2014**

	Note	As at 31 December 2014 £	As at 31 December 2013 £
<b>FIXED ASSETS</b>			
Tangible assets	7	48,154	69,250
<b>CURRENT ASSETS:</b>			
Debtors	8	845,761	651,615
Cash at bank		<u>86,962</u>	<u>295,026</u>
		932,723	946,641
Long term deposits	9	65,224	65,224
<b>NET ASSETS</b>		<u>997,947</u>	<u>1,011,865</u>
<b>CREDITORS:</b>			
Amounts falling due within one year	10	<u>(461,944)</u>	<u>(613,946)</u>
<b>NET CURRENT ASSETS</b>		<u>536,003</u>	<u>397,919</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>584,157</u>	<u>467,169</u>
Other Long term liabilities		28,608	-
<b>TOTAL ASSETS LESS LIABILITIES</b>		<u>555,549</u>	<u>467,169</u>
<b>CAPITAL AND RESERVES</b>			
Called-up share capital	13	100	100
Profit and loss account	14	<u>555,449</u>	<u>467,069</u>
<b>SHAREHOLDER'S FUNDS</b>		<u>555,549</u>	<u>467,169</u>

The financial statements have been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the Board of Directors on 29/09/15 and were signed on its behalf by:



.....  
N Shankland  
Director

## **COMMSCOPE SOLUTIONS UK, LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 December 2014**

#### **1 ACCOUNTING POLICIES**

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

The financial statements are prepared under the historical cost convention and are in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### **Fixed assets**

All fixed assets are initially recorded at cost.

##### **Depreciation**

Fixed assets are depreciated once in use over their anticipated useful lives on a straight-line basis as follows;

Office Equipment - 5 years

Fixtures and Fittings - 3 to 8 years

##### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

##### **Foreign currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date.

All differences are taken to the profit and loss account.

##### **Leasing and hire purchase commitments**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

##### **Pensions**

The company operates a defined contribution pension scheme. Contributions are charged in the profit and loss account as they become payable in accordance with the rules of the scheme.

#### **2 TURNOVER**

Turnover, which is stated net of value added tax, represents amounts invoiced to the immediate parent company, registered in the USA.

**COMMSCOPE SOLUTIONS UK, LIMITED****NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2014****3 STAFF COSTS**

	2014 £	2013 £
Wages and salaries	1,815,651	1,883,099
Social security costs	245,122	261,281
Other pension costs	127,212	120,686
	<u>2,187,985</u>	<u>2,265,066</u>

The average monthly number of employees during the year was as follows:

	2014	2013
Management	3	3
Sales	16	16
Administrative	1	1
	<u>20</u>	<u>20</u>

**4 OPERATING PROFIT**

The operating profit is stated after charging/(crediting):

	2014 £	2013 £
Other operating leases	101,188	101,188
Auditors' remuneration	3,500	3,500
Foreign exchange differences	862	20,197
	<u>-</u>	<u>-</u>
Directors' remuneration	<u>-</u>	<u>-</u>

Directors are remunerated by a fellow group undertaking, the remuneration that they earn is not separately identifiable by entities of which they are directors.

**5 TAXATION****Analysis of the tax charge**

The tax charge on the profit on ordinary activities for the year was as follows:

	2014 £	2013 £
Current tax:		
UK corporation tax	92,039	94,864
UK Corporation tax prior year	1,044	6,480
Total current tax	<u>93,083</u>	<u>101,344</u>
Deferred tax	(5,409)	(1,058)
Adjustment in respect of prior years	-	1,422
	<u>(5,409)</u>	<u>364</u>
Tax on profit on ordinary activities	<u>87,674</u>	<u>101,708</u>

**COMMSCOPE SOLUTIONS UK, LIMITED****NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2014****6 DIVIDENDS**

	2014 £	2013 £
Ordinary shares of £1 each		
Final	<u>158,000</u>	<u>-</u>

The dividends declared were paid in full during the year and there were no dividends outstanding as at 31 December 2014.

**7 TANGIBLE FIXED ASSETS**

	Furniture, Fixtures and Fittings	Office Equipment	Totals
<b>COSTS</b>			
At 1 January 2014	68,954	17,822	86,776
At 31 December 2014	<u>68,954</u>	<u>17,822</u>	<u>86,776</u>
<b>DEPRECIATION</b>			
At 1 January 2014	8,033	9,493	17,526
Depreciation charge for the period and 31 December 2014	<u>19,278</u>	<u>1,818</u>	<u>21,096</u>
	<u>27,311</u>	<u>11,311</u>	<u>38,622</u>
<b>NET BOOK VALUE</b>			
At 31 December 2014	<u>41,643</u>	<u>6,511</u>	<u>48,154</u>
At 31 December 2013	<u>60,921</u>	<u>8,329</u>	<u>69,250</u>

**8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2014 £	2013 £
Amounts owed by group undertakings	773,105	552,413
VAT recoverable	20,334	47,500
Deferred tax asset	7,606	2,197
Prepayments	29,821	49,505
Other Debtors	<u>14,895</u>	<u>-</u>
	<u>845,761</u>	<u>651,615</u>

**9 DEBTORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

	2014 £	2013 £
Long term deposits	<u>65,224</u>	<u>65,224</u>

**COMMSCOPE SOLUTIONS UK, LIMITED****NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2014****10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2014	2013
	£	£
Trade creditors	17,916	42,183
Amounts owed to group undertakings	1,025	93,200
Corporation tax	51,903	53,153
Taxation and social security	60,319	62,304
Accruals	330,781	363,106
	<u>461,944</u>	<u>613,946</u>

**11 OPERATING LEASE COMMITMENTS**

At 31 December 2014 the company had aggregate annual commitments under non-cancellable operating leases as set out below:

	2014	Land and Buildings	2013
	£		£
Expiring:			
Between one and five years	<u>108,707</u>		<u>108,707</u>

**12 DEFERRED TAX**

	2014	2013
	£	£
Opening balance		
(Debit)/Credit to profit and loss account	2,197	2,561
- Current year	5,409	1,058
- Prior year		(1,422)
Closing Balance	<u>7,606</u>	<u>2,197</u>

Deferred tax arises from fixed asset timing differences.

**13 CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid Number:	Class:	Nominal Value:	2014 £	2013 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

**COMMSCOPE SOLUTIONS UK, LIMITED****NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2014****14 RESERVES**

	Profit and loss account £
At 1 January 2014	467,069
Profits for the year	246,380
Dividends	<u>(158,000)</u>
At 31 December 2014	<u>555,449</u>

**15 RELATED PARTY DISCLOSURES**

The company has taken advantage of exemption, under the Financial Reporting Standard for Smaller Entities (effective April 2008), not to disclose related party transactions with wholly owned subsidiaries within the group.

**16 ULTIMATE CONTROLLING PARTY**

As at 31 December 2014, the company's ultimate parent undertaking and controlling party was CommScope Holding Company, Inc., a company incorporated in the state of Delaware, U.S.A.

The smallest and largest parent undertaking, which prepared group financial statements for the year ended 31 December 2014, was CommScope Holding Company, Inc., a company registered in the U.S.A.