

REGISTERED NUMBER: 05005441 (England and Wales)

**REPORT OF THE DIRECTORS AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018  
FOR  
COMMScope SOLUTIONS UK, LIMITED**

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**CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 DECEMBER 2018**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Report of the Directors</b>	<b>2</b>
<b>Report of the Independent Auditors</b>	<b>3</b>
<b>Statement of Income and Retained Earnings</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes to the Financial Statements</b>	<b>7</b>

**COMMScope SOLUTIONS UK, LIMITED**

**COMPANY INFORMATION**  
**for the Year Ended 31 DECEMBER 2018**

<b>DIRECTORS:</b>	F B Wyatt N Shankland
<b>SECRETARIES:</b>	Abogado Nominees Ltd F B Wyatt
<b>REGISTERED OFFICE:</b>	100 New Bridge Street London EC4V 6JA
<b>BUSINESS ADDRESS:</b>	c/o CommScope Technologies UK Lomond House, John Smith Business Park Gransmuir Road Kirkcaldy Fife KY2 6NA
<b>REGISTERED NUMBER:</b>	05005441 (England and Wales)
<b>AUDITORS:</b>	FKCA Limited Prospero House 46-48 Rothesay Road Luton Bedfordshire LU1 1QZ
<b>SOLICITORS:</b>	Baker & McKenzie 100 New Bridge Street London EC4V 6JA

**REPORT OF THE DIRECTORS**  
**for the Year Ended 31 DECEMBER 2018**

The directors present their report with the financial statements of the company for the year ended 31 December 2018.

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of the provision of sales, marketing and support services to its another company within the CommScope group.

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 January 2018 to the date of this report.

F B Wyatt  
N Shankland

**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 unaware, 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 company's auditors are aware of that information.

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

**ON BEHALF OF THE BOARD:**



.....  
N Shankland - Director

Date: 19 SEPTEMBER 2019

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF COMMScope SOLUTIONS UK, LIMITED**

### **Opinion**

We have audited the financial statements of CommScope Solutions UK, Limited (the 'company') for the year ended 31 December 2018 which comprise the Statement of Income and Retained Earnings, 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2018 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.

### **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 Auditors' 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.

### **Material uncertainty related to going concern**

We draw attention to Note 9 in the financial statements, which indicates that the CommScope group is going through a legal entity simplification programme to consolidate its reporting requirements. As a result the Directors made the decision for CommScope Solutions UK Limited to transfer all employees and business activity to 31 August 2019 to CommScope Connectivity UK Limited. The directors intend to strike off CommScope Solutions UK Limited from the register of companies in due course. This event, as set out in Note 9, indicates that the company is not a going concern. Our opinion is not modified in respect of this matter.

### **Other information**

The directors are responsible for the other information. The other information comprises the information in the Report of the Directors, but does not include the financial statements and our Report of the Auditors thereon.

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.

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 such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in 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 in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

- 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; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF COMMSCOPE SOLUTIONS UK, LIMITED

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

In the 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 Report of the Directors.

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 require for our audit; or
- 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 preparing the Report of the Directors.

### Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page two, 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 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.

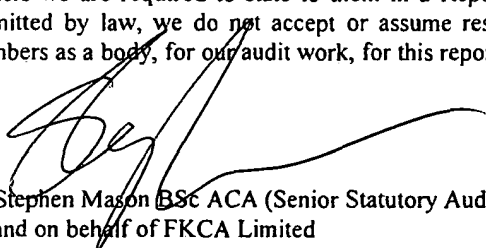
### Auditors' responsibilities for the audit of the financial statements

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 a Report of the Auditors 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 Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

### Use of our 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 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.



Mr Stephen Mason BSc ACA (Senior Statutory Auditor)  
for and on behalf of FKCA Limited  
Prospero House  
46-48 Rothesay Road  
Luton  
Bedfordshire  
LU1 1QZ

Date: 24/09/19

**COMMSCOPE SOLUTIONS UK, LIMITED (REGISTERED NUMBER: 05005441)**

**STATEMENT OF INCOME AND RETAINED EARNINGS  
for the Year Ended 31 DECEMBER 2018**

	Notes	2018 £	2017 £
<b>TURNOVER</b>		3,805,272	3,560,624
Administrative expenses		<u>3,595,737</u>	<u>3,187,980</u>
<b>OPERATING PROFIT</b>		209,535	372,644
Interest receivable and similar income		<u>5,860</u>	<u>1,031</u>
<b>PROFIT BEFORE TAXATION</b>		215,395	373,675
Tax on profit		<u>38,651</u>	<u>23,671</u>
<b>PROFIT FOR THE FINANCIAL YEAR</b>		176,744	350,004
Retained earnings at beginning of year		1,454,590	1,104,586
<b>RETAINED EARNINGS AT END OF YEAR</b>		<u><u>1,631,334</u></u>	<u><u>1,454,590</u></u>

The notes form part of these financial statements

**BALANCE SHEET**  
**31 DECEMBER 2018**

	Notes	2018 £	2017 £
<b>FIXED ASSETS</b>			
Tangible assets	4	-	172,072
<b>CURRENT ASSETS</b>			
Debtors	5	2,319,501	1,567,972
<b>CREDITORS</b>			
Amounts falling due within one year	6	688,067	285,354
<b>NET CURRENT ASSETS</b>		1,631,434	1,282,618
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,631,434	1,454,690
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		1,631,334	1,454,590
<b>SHAREHOLDERS' FUNDS</b>		1,631,434	1,454,690

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors on 19 September 2019 and were signed on its behalf by:



N Shankland - Director



NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 DECEMBER 2018

1. STATUTORY INFORMATION

CommScope Solutions UK, Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Going concern**

In 2019, the CommScope group is completing a legal entity simplification program to consolidate its reporting requirements. The Directors have made the decision that CommScope Solutions UK Limited will transfer all employees and business activity as of 31 August 2019 to CommScope Connectivity UK Limited in accordance with an asset purchase agreement agreed between them. It is intended that CommScope Solutions UK Limited will be struck-off the register of companies in due course. As a result this decision the company is not a going concern and the relevant adjustments have been made within the financial statements.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset on a straight-line basis over its expected useful life, as follows;

Improvements to property - 7 years

Computer Equipment - 5 years

Fixtures and Fittings - 3 to 8 years

**Financial instruments**

Basis financial instruments are recognised at amortised cost.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 DECEMBER 2018**

**2. ACCOUNTING POLICIES - continued****Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Foreign exchange**

Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Assets and liabilities in foreign currencies are re-translated into sterling at the rates of exchange ruling at the statement of financial position date. Exchange differences are taken into account at arriving at the operating result.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

	2018	2017
	£	£
Wages and salaries	2,042,474	1,649,579
Social security costs	261,534	286,482
Other pension costs	126,702	126,983
	<u>2,430,710</u>	<u>2,063,044</u>

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

	2018	2017
Management	5	5
Sales	14	12
Administrative	1	1
	<u>20</u>	<u>18</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 DECEMBER 2018**

**4. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2018	225,660	10,886	16,315	252,861
Reclassification/transfer	(225,660)	(10,886)	(16,315)	(252,861)
At 31 December 2018	-	-	-	-
<b>DEPRECIATION</b>				
At 1 January 2018	59,101	6,433	15,255	80,789
Charge for year	32,238	1,456	1,060	34,754
Reclassification/transfer	(91,339)	(7,889)	(16,315)	(115,543)
At 31 December 2018	-	-	-	-
<b>NET BOOK VALUE</b>				
At 31 December 2018	-	-	-	-
At 31 December 2017	166,559	4,453	1,060	172,072

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	542	-
Amounts owed by group undertakings	2,093,270	1,535,595
Fixed assets held for sale	137,318	-
VAT	11,829	11,590
Deferred tax asset	3,519	1,424
Prepayments	73,023	19,363
	<u>2,319,501</u>	<u>1,567,972</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade creditors	14,607	29,753
Corporation tax	56,319	15,573
Social security and other taxes	112,680	56,855
Accruals and deferred income	504,461	183,173
	<u>688,067</u>	<u>285,354</u>

**7. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2018 £	2017 £
Within one year	121,952	121,952
Between one and five years	111,791	233,743
	<u>233,743</u>	<u>355,695</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 DECEMBER 2018**

**7. LEASING AGREEMENTS - continued**

A fixed charge is charge over a rent deposit totalling £65,224.

**8. RELATED PARTY DISCLOSURES**

The company has taken advantage of the exemption in FRS 102 Section 1A not to disclose transactions with other group companies that meet the criteria. All subsidiary undertakings that are party to the transactions are wholly owned by the ultimate parent undertaking. The company had not transacted with any other related parties in the period.

**9. POST BALANCE SHEET EVENTS**

In 2019, the CommScope group is completing a legal entity simplification program to consolidate its reporting requirements. CommScope Solutions UK Limited will transfer all employees and business activity as of 31st August 2019 to CommScope Connectivity UK Limited in accordance with an asset purchase agreement agreed between them. It is intended that CommScope Solutions UK Limited will be struck-off the register of companies in due course.

**10. ULTIMATE CONTROLLING PARTY**

As at 31 December 2018, 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 2018, was CommScope Holding Company, Inc., a company registered in the U.S.A, whose address of principle executive offices is 1100 CommScope Place, SE Hickory, North Carolina, 28602. These financial statements are available at the US Securities and Exchange Commission ([www.sec.gov](http://www.sec.gov)).