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**CIRRUS RESPONSE LIMITED**

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**FINANCIAL STATEMENTS**  
**INFORMATION FOR FILING WITH THE REGISTRAR**  
**FOR THE YEAR ENDED 31 MARCH 2022**



**CIRRUS RESPONSE LIMITED**  
**REGISTERED NUMBER: 08700358**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2022**

|   | Note | 2022<br>£                 | 2021<br>£                 |
|---|------|---------------------------|---------------------------|
| <b>Fixed assets</b>                                     |      |                           |                           |
| Intangible assets                                       | 4    | 659,123                   | 4,390,908                 |
| Tangible assets   | 5    | 28,436                    | 80,490                    |
| Investments   | 6    | 39                        | 39                        |
|   |      | <u>687,598</u>            | <u>4,471,437</u>          |
| <b>Current assets</b>                                   |      |                           |                           |
| Debtors: amounts falling due within one year            | 7    | 1,505,544                 | 1,355,546                 |
| Cash at bank and in hand                                | 8    | 1,452,955                 | 3,446,591                 |
|   |      | <u>2,958,499</u>          | <u>4,802,137</u>          |
| Creditors: amounts falling due within one year          | 9    | (8,539,750)               | (11,285,050)              |
| <b>Net current liabilities</b>                          |      | <u>(5,581,251)</u>        | <u>(6,482,913)</u>        |
| <b>Total assets less current liabilities</b>            |      | <u>(4,893,653)</u>        | <u>(2,011,476)</u>        |
| Creditors: amounts falling due after more than one year | 10   | (1,095,838)               | (1,966,123)               |
| <b>Net liabilities</b>                                  |      | <u><u>(5,989,491)</u></u> | <u><u>(3,977,599)</u></u> |
| <b>Capital and reserves</b>                             |      |                           |                           |
| Called up share capital                                 | 12   | 1,257                     | 1,257                     |
| Capital redemption reserve                              |      | 1,310                     | 1,310                     |
| Profit and loss account                                 |      | (5,992,058)               | (3,980,166)               |
|   |      | <u><u>(5,989,491)</u></u> | <u><u>(3,977,599)</u></u> |

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**CIRRUS RESPONSE LIMITED**  
**REGISTERED NUMBER: 08700358**

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**STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 31 MARCH 2022**

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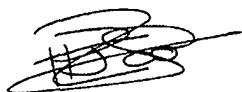
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the Statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

*12<sup>th</sup> December 2022*



.....  
**J P Roos**  
Director

The notes on pages 3 to 15 form part of these financial statements.

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## CIRRUS RESPONSE LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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#### 1. General information

Cirrus Response Limited is a company limited by shares, incorporated in England and Wales. The address of the registered office is Kirkgate, 19-31 Church Street, Epsom, Surrey, KT17 4PF.

The company specialises in providing cloud, contact centre and software solutions.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The financial statements present the year ended 31 March 2022. Comparative amounts present the eighteen month period to 31 March 2021.

The company is a parent undertaking of a small group and as such it is not required by the Companies Act 2006 to prepare group accounts. These financial statements therefore present information about the company as an individual undertaking and not about its group.

The following principal accounting policies have been applied:

##### 2.2 Going concern

The financial statements have been prepared on a going concern basis. Revenue since the reporting date continues to increase, is ahead of budget, and is generating an increased gross margin. Revenue projections for the remaining months of the financial year ending 31 March 2023 remain positive with a healthy pipeline to support continued growth. There is every reason to believe that such revenue increases will be ongoing after March 2023 and for the foreseeable future.

The business is looking for future investment to fund continued rapid growth and has been engaged with parties to secure such. This will enable the company to identify and execute accelerated growth in coming years. The directors have optional plans to protect the company's liquidity should market conditions require and remain confident that the cashflow is managed within the business to enable it to continue trading to current projections for the foreseeable future and for a period of not less than twelve months from the date of approval of these financial statements.

Therefore, the use of the going concern assumption remains appropriate.

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## CIRRUS RESPONSE LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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## 2. Accounting policies (continued)

### 2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

#### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the reporting date can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

### 2.4 Intangible assets

#### Goodwill

Goodwill represents the difference between amounts paid on the cost of a business combination and the acquirer's interest in the fair value of its identifiable assets and liabilities of the acquiree at the date of acquisition. Subsequent to initial recognition, Goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is amortised in equal installments over its estimated useful 10 year economic life.

#### Licenses

Licenses are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over the estimated useful lives of the assets.

#### Development costs

Development costs are valued at cost less accumulated amortisation. These costs are amortised on a straight line basis over five year from period of 5 years from the date that development is completed.

### 2.5 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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## CIRRUS RESPONSE LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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#### 2. Accounting policies (continued)

##### 2.5 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

|                       |                                 |
|-----------------------|---------------------------------|
| Fixtures and fittings | - Straight line over 7 years    |
| Office equipment      | - Straight line over 7 years    |
| Computer equipment    | - Reducing balance over 5 years |

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of comprehensive income.

##### 2.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.8 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors and loans to and from related parties.

Financial assets that are measured at cost and amortised cost are assessed at each reporting date for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of financial

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## CIRRUS RESPONSE LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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#### 2. Accounting policies (continued)

##### 2.8 Financial instruments (continued)

position when there is an 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.

##### 2.9 Creditors

Creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

##### 2.10 Foreign currency translation

###### Functional and presentation currency

The Company's functional and presentational currency is GBP.

###### Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each year end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of comprehensive income except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of comprehensive income within 'finance income or costs'. All other foreign exchange gains and losses are presented in the Statement of comprehensive income within 'other operating income'.

##### 2.11 Government grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the Statement of comprehensive income at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of comprehensive income in the same year as the related expenditure.

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## CIRRUS RESPONSE LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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## 2. Accounting policies (continued)

### 2.12 Finance costs

Finance costs are charged to the Statement of comprehensive income over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

### 2.13 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to the Statement of comprehensive income on a straight-line basis over the lease term.

### 2.14 Research and development

In the research phase of an internal project it is not possible to demonstrate that the project will generate future economic benefits and hence all expenditure on research shall be recognised as an expense when it is incurred. Intangible assets are recognised from the development phase of a project if and only if certain specific criteria are met in order to demonstrate the asset will generate probable future economic benefits and that its cost can be reliably measured. The capitalised development costs are subsequently amortised on a straight line basis over their useful economic lives, which range from 3 to 6 years.

If it is not possible to distinguish between the research phase and the development phase of an internal project, the expenditure is treated as if it were all incurred in the research phase only.

### 2.15 Taxation

Tax is recognised in the Statement of comprehensive income except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.



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## CIRRUS RESPONSE LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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#### 2. Accounting policies (continued)

##### 2.16 Interest income

Interest income is recognised in the Statement of comprehensive income using the effective interest method.

##### 2.17 Borrowing costs

All borrowing costs are recognised in the Statement of comprehensive income in the year in which they are incurred.

##### 2.18 Pensions

###### Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in the Statement of comprehensive income when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of financial position. The assets of the plan are held separately from the Company in independently administered funds.

##### 2.19 Exceptional items

Exceptional items are transactions that fall within the ordinary activities of the Company but are presented separately due to their size or incidence.

##### 2.20 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

##### 2.21 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

#### 3. Employees

The average monthly number of employees, including directors, during the year was 50 (*period ended 31 March 2021 - 45*).

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**CIRRUS RESPONSE LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**4. Intangible assets**

|                       | Other<br>intangible<br>assets<br>£ | Development<br>costs<br>£ | Goodwill<br>£  | Total<br>£       |
|-----------------------|------------------------------------|---------------------------|----------------|------------------|
| <b>Cost</b>           |                                    |                           |                |                  |
| At 1 April 2021       | 1,242                              | 4,572,977                 | 725,000        | 5,299,219        |
| Additions             | -                                  | 911,410                   | -              | 911,410          |
| Disposals             | -                                  | (3,601,101)               | -              | (3,601,101)      |
| Impairment            | -                                  | (900,124)                 | -              | (900,124)        |
|                       | <u>1,242</u>                       | <u>983,162</u>            | <u>725,000</u> | <u>1,709,404</u> |
| At 31 March 2022      | 1,242                              | 983,162                   | 725,000        | 1,709,404        |
| <b>Amortisation</b>   |                                    |                           |                |                  |
| At 1 April 2021       | 1,242                              | 182,069                   | 725,000        | 908,311          |
| Charge for the year   | -                                  | 143,070                   | -              | 143,070          |
| On disposals          | -                                  | (1,100)                   | -              | (1,100)          |
|                       | <u>1,242</u>                       | <u>324,039</u>            | <u>725,000</u> | <u>1,050,281</u> |
| At 31 March 2022      | 1,242                              | 324,039                   | 725,000        | 1,050,281        |
| <b>Net book value</b> |                                    |                           |                |                  |
| At 31 March 2022      | <u>-</u>                           | <u>659,123</u>            | <u>-</u>       | <u>659,123</u>   |
| At 31 March 2021      | <u>-</u>                           | <u>4,390,908</u>          | <u>-</u>       | <u>4,390,908</u> |

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**CIRRUS RESPONSE LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**5. Tangible fixed assets**

|                       | Fixtures and<br>fittings<br>£ | Office<br>equipment<br>£ | Total<br>£     |
|-----------------------|-------------------------------|--------------------------|----------------|
| <b>Cost</b>           |                               |                          |                |
| At 1 April 2021       | 703,273                       | 118,915                  | 822,188        |
| Additions             | -                             | 12,719                   | 12,719         |
| Disposals             | -                             | (1,087)                  | (1,087)        |
| At 31 March 2022      | <u>703,273</u>                | <u>130,547</u>           | <u>833,820</u> |
| <b>Depreciation</b>   |                               |                          |                |
| At 1 April 2021       | 689,284                       | 52,414                   | 741,698        |
| Charge for the year   | 13,238                        | 50,756                   | 63,994         |
| Disposals             | -                             | (308)                    | (308)          |
| At 31 March 2022      | <u>702,522</u>                | <u>102,862</u>           | <u>805,384</u> |
| <b>Net book value</b> |                               |                          |                |
| At 31 March 2022      | <u>751</u>                    | <u>27,685</u>            | <u>28,436</u>  |
| At 31 March 2021      | <u>13,989</u>                 | <u>66,501</u>            | <u>80,490</u>  |

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**CIRRUS RESPONSE LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**6. Fixed asset investments**

|                               | Investments<br>in<br>subsidiary<br>companies<br>£ |
|-------------------------------|---|
| <b>Cost</b>                   |   |
| At 1 April 2021 (as restated) | 191,215   |
| At 31 March 2022              | <u>191,215</u>                                    |
| <b>Impairment</b>             |   |
| At 1 April 2021 (as restated) | 191,176   |
| At 31 March 2022              | <u>191,176</u>                                    |
| <b>Net book value</b>         |   |
| At 31 March 2022              | <u>39</u>   |
| At 31 March 2021              | <u>39</u>   |

**Subsidiary undertakings**

The following was a subsidiary undertaking of the company:

| Name                 | Registered office | Class of shares | Holdings |
|----------------------|-------------------|-----------------|----------|
| Cirrus Response Inc. | USA               | Ordinary        | 100%     |

**7. Debtors**

|                                | 2022<br>£        | 2021<br>£        |
|--------------------------------|------------------|------------------|
| Trade debtors                  | 1,033,474        | 780,830          |
| Other debtors                  | 286,197          | 411,694          |
| Prepayments and accrued income | 185,873          | 163,022          |
|                                | <u>1,505,544</u> | <u>1,355,546</u> |

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**CIRRUS RESPONSE LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**8. Cash and cash equivalents**

|                          | 2022<br>£        | 2021<br>£        |
|--------------------------|------------------|------------------|
| Cash at bank and in hand | 1,452,955        | 3,446,591        |
| Less: bank overdrafts    | -                | (36,393)         |
|                          | <u>1,452,955</u> | <u>3,410,198</u> |

**9. Creditors: Amounts falling due within one year**

|                                    | 2022<br>£        | 2021<br>£         |
|------------------------------------|------------------|-------------------|
| Bank overdrafts                    | -                | 36,393            |
| Bank loans                         | 839,348          | 209,837           |
| Trade creditors                    | 934,128          | 4,883,546         |
| Amounts owed to group undertakings | 5,452,212        | 5,440,098         |
| Other taxation and social security | 493,122          | 317,174           |
| Other creditors                    | 66,270           | 39,074            |
| Accruals and deferred income       | 754,670          | 358,928           |
|                                    | <u>8,539,750</u> | <u>11,285,050</u> |

The bank loan is secured over the property and undertakings of the company. The other loans are secured against the customers and billing of the Cirrus business run by Cirrus Response Limited or any successor to which the assets of Cirrus Response Limited are transferred.

**10. Creditors: Amounts falling due after more than one year**

|                                    | 2022<br>£        | 2021<br>£        |
|------------------------------------|------------------|------------------|
| Bank loans                         | 1,095,838        | 1,935,186        |
| Other taxation and social security | -                | 30,937           |
|                                    | <u>1,095,838</u> | <u>1,966,123</u> |

The bank loan is secured over the property and undertakings of the company. The other loans are secured against the customers and billing of the Cirrus business run by Cirrus Response Limited or any successor to which the assets of Cirrus Response Limited are transferred.

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CIRRUS RESPONSE LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

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**11. Loans**

Analysis of the maturity of loans is given below:

|  | 2022<br>£        | 2021<br>£        |
|--|------------------|------------------|
| <b>Amounts falling due within one year</b> |                  |                  |
| Bank loans                                 | 839,348          | 209,837          |
|  | <u>839,348</u>   | <u>209,837</u>   |
| <b>Amounts falling due 1-2 years</b>       |                  |                  |
| Bank loans                                 | 1,095,838        | 839,348          |
|  | <u>1,095,838</u> | <u>839,348</u>   |
| <b>Amounts falling due 2-5 years</b>       |                  |                  |
| Bank loans                                 | -                | 1,095,838        |
|  | <u>-</u>         | <u>1,095,838</u> |
|  | <u>1,935,186</u> | <u>2,145,023</u> |

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CIRRUS RESPONSE LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

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**12. Share capital**

|   | 2022<br>£    | 2021<br>£    |
|---|--------------|--------------|
| <b>Allotted, called up and fully paid</b> |              |              |
| 12,574 Ordinary shares of £0.10 each      | <b>1,257</b> | <b>1,257</b> |

**13. Prior year adjustment**

Prior year investment, other debtors, exceptional items and the amounts written off investments have been restated in order to correctly reflect transactions related to the group restructure. The impact of the restatement has no impact on the previously reported net liabilities and previously reported losses.

**14. Pension commitments**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £46,112 (*period ended 31 March 2021 - £59,327*). Contributions totalling £8,664 (*2021 - £5,269*) were payable to the fund at the reporting date and are included in creditors.

**15. Commitments under operating leases**

At 31 March 2022 the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

|  | 2022<br>£      | 2021<br>£      |
|--|----------------|----------------|
| Not later than 1 year                        | 113,158        | 88,158         |
| Later than 1 year and not later than 5 years | 387,146        | 320,305        |
| Later than 5 years                           | 120,000        | 300,000        |
|  | <b>620,304</b> | <b>708,463</b> |

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## CIRRUS RESPONSE LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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#### 16. Related party transactions

During the year, the company made purchases of £1,130,827 (*period ended 31 March 2021 - £3,641,001*) and sales of £Nil (*period ended 31 March 2021 - £19,854*) from a former shareholder. At the reporting date, an amount of £496,872 (*2021 - £540,627*) was due to the former shareholder.

Included within creditors falling due within one year is a loan from a former shareholder of £Nil (*2021 - £Nil*). Included within creditors falling due after one year is a loan from a former shareholder of £Nil (*2021 - £Nil*). Loan interest of £Nil (*period ended 31 March 2021 - £19,363*) was payable during the year.

During the year, the company made purchases of £30,900 (*period ended 31 March 2021 - £Nil*) from an entity under common control. At the reporting date, an amount of £15,504 (*period ended 31 March 2021 - £Nil*) was due to the entity under common control.

Included within other debtors is an amount due from the subsidiary undertaking of £1,521,581 (*2021 - £1,228,384 as restated*). A provision of £1,521,581 (*period ended 31 March 2021 - £1,228,384 as restated*) has been recorded against this amount.

#### 17. Post balance sheet events

The group is having ongoing discussions with parties to secure the longer-term funding for the company to continue to scale rapidly. This is expected to be finalised prior to 31 March 2023.

There are no other subsequent events that require disclosure or adjustments to the financial statements.

#### 18. Ultimate parent undertaking and controlling party

The immediate and ultimate parent undertaking is Cirrus Response Group Limited, a company incorporated in England and Wales. The registered office of the parent undertaking is Kirkgate, 19-31 Church Street, Espom, Surrey, KT17 4PF.

The smallest and largest group in which the results of the company are consolidated is Cirrus Response Group Limited. Consolidated accounts can be obtained from Companies House, Crown Way, Cardiff CF14 3UZ.

In the opinion of directors, there is no ultimate controlling party.

#### 19. Auditors' information

The auditor's report was unqualified and made no reference to any matters to which the auditor drew attention by way of emphasis. The Senior statutory auditor was Elliot S J Arwas, for and on behalf of Barnes Roffe LLP.