

'AMENDED'

24 JAN 2024

BY: JCB

REVISED

Report of the Director and

Unaudited Financial Statements

for the Year Ended 30th September 2022

for

Article 37 (Data Protection Officer)
Services (Uk) Limited



Article 37 (Data Protection Officer)
Services (Uk) Limited

1301 1100 11

Contents of the REVISED Financial Statements
for the Year Ended 30th September 2022

	Page
Report of the Director	1
Revised Statement of Income and Retained Earnings	2
Revised Abridged Balance Sheet	3
Notes to the Revised Financial Statements	5
Chartered Accountants' Report	8
Detailed Profit and Loss Account	9

Article 37 (Data Protection Officer)
Services (Uk) Limited

Report of the Director
for the Year Ended 30th September 2022

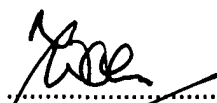
The director presents his report with the financial statements of the company for the year ended 30th September 2022.

DIRECTOR

Mr T W O'Connor held office during the whole of the period from 1st October 2021 to the date of this report.

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:



.....
Mr T W O'Connor - Secretary

Date: 8th January 2024

Article 37 (Data Protection Officer)
Services (Uk) Limited

REVISED Statement of Income and Retained Earnings
for the Year Ended 30th September 2022

	2022 £	2021 £
TURNOVER	2,795	-
Administrative expenses	2,236	19,485
	559	(19,485)
Other operating income	-	1,250
OPERATING PROFIT/(LOSS)	559	(18,235)
Interest receivable and similar income	-	2
	559	(18,233)
Interest payable and similar expenses	2,115	1,693
LOSS BEFORE TAXATION	(1,556)	(19,926)
Tax on loss	-	-
LOSS FOR THE FINANCIAL YEAR	(1,556)	(19,926)
Retained earnings at beginning of year	(19,926)	-
RETAINED EARNINGS AT END OF YEAR	<u>(21,482)</u>	<u>(19,926)</u>

The notes form part of these financial statements

Article 37 (Data Protection Officer)
Services (Uk) Limited (Registered number: 12226883)

REVISED Abridged Balance Sheet
30th September 2022

	Notes	2022 £	2021 £
CURRENT ASSETS			
Debtors		25,910	28,188
Cash at bank and in hand		3,464	5,538
		<u>29,374</u>	<u>33,726</u>
CREDITORS			
Amounts falling due within one year		9,794	7,256
		<u>19,580</u>	<u>26,470</u>
NET CURRENT ASSETS			
		<u>19,580</u>	<u>26,470</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		19,580	26,470
CREDITORS			
Amounts falling due after more than one year	6	41,061	46,395
NET LIABILITIES		<u>(21,481)</u>	<u>(19,925)</u>
CAPITAL AND RESERVES			
Called up share capital		1	1
Retained earnings		(21,482)	(19,926)
SHAREHOLDERS' FUNDS		<u>(21,481)</u>	<u>(19,925)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

Article 37 (Data Protection Officer)
Services (Uk) Limited (Registered number: 12226883)

REVISED Abridged Balance Sheet - continued
30th September 2022

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

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 30th September 2022 in accordance with Section 444(2A) of the Companies Act 2006.

The financial statements were approved by the director and authorised for issue on
...*8th January 2024*..... and were signed by:



.....
Mr T W O'Connor - Director

The notes form part of these financial statements

**Article 37 (Data Protection Officer)
Services (Uk) Limited**

**Notes to the Revised Financial Statements
for the Year Ended 30th September 2022**

1. REVISED FINANCIAL STATEMENTS

The financial statements for the year ended 30th September 2022 have been revised.

They

- replace the original financial statements;
- are now the statutory financial statements;
- are prepared as they were at the date of the original financial statements and not as at the date of revision and accordingly do not deal with events between those dates.

The original financial statements did not comply with the requirements of Companies Act 2006 due to a failure to apply the recognition and measurement criteria of FRS 102 section 1A . To remedy those defects, the accounts have been amended to reconcile the intercompany balance).

2. STATUTORY INFORMATION

Article 37 (Data Protection Officer) Services (Uk) Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number: 12226883

Registered office: Business Terrace, Maidstone House
King Street
Maidstone
Kent
ME15 6JQ

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

3. STATEMENT OF COMPLIANCE

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.

4. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

Revenue recognition

Sales comprise the fair value of the consideration received or receivable for rendering of services in the ordinary course of the company's activities. Sales are presented, net of value-added tax, rebates and discounts.

Rendering of services

Revenue from the rendering of services is recognised at the point at which those services have been provided to the customer. Where payments are received from customers in advance of services provided, the amounts are recorded as deferred income and included as part of creditors due within one year. They are subsequently released to the profit and loss in the period the services are rendered.

Article 37 (Data Protection Officer)
Services (Uk) Limited

Notes to the Revised Financial Statements - continued
for the Year Ended 30th September 2022

4. ACCOUNTING POLICIES - continued

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and loans from fellow group companies 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, such as the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the profit and loss.

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.

5. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2021 - 1).

Article 37 (Data Protection Officer)
Services (Uk) Limited

Notes to the Revised Financial Statements - continued
for the Year Ended 30th September 2022

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN FIVE YEARS

	2022 £	2021 £
Repayable by instalments		
Bank loans more 5 yr by instal	17,544	23,458

7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30th September 2022 and 30th September 2021:

	2022 £	2021 £
Mr T W O'Connor		
Balance outstanding at start of year	9,872	-
Amounts advanced	-	9,872
Amounts repaid	(9,872)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	-	9,872

8. RELATED PARTY DISCLOSURES

At the year end, the company owed £13,906 (2021 : £2,346) from Article 27 Representation (UK) Limited

At the year end, the company owed £5,987 (2021 : £12,762) from VAT Representative Services (UK) Limited

At the year end, the company owed £2,810 (2021 : £nil) from Crown PMS Limited.

These are interest-free loans.

9. GOING CONCERN

Management have assessed the company's ability to continue as a going concern. Assurance has been sought from the director that they will continue to support the company and they have agreed not to demand repayment of the loan until the situation is resolved. Therefore, the company remains a going concern.

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Article 37 (Data Protection Officer)
Services (Uk) Limited**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Article 37 (Data Protection Officer) Services (Uk) Limited for the year ended 30th September 2022 which comprise the Statement of Income and Retained Earnings, Abridged Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Article 37 (Data Protection Officer) Services (Uk) Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Article 37 (Data Protection Officer) Services (Uk) Limited and state those matters that we have agreed to state to the director of Article 37 (Data Protection Officer) Services (Uk) Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Article 37 (Data Protection Officer) Services (Uk) Limited and its director for our work or for this report.

It is your duty to ensure that Article 37 (Data Protection Officer) Services (Uk) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Article 37 (Data Protection Officer) Services (Uk) Limited. You consider that Article 37 (Data Protection Officer) Services (Uk) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Article 37 (Data Protection Officer) Services (Uk) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

A4G LLP
Kings Lodge
London Road
West Kingsdown
Sevenoaks
Kent
TN15 6AR

Date:

This page does not form part of the statutory financial statements

Article 37 (Data Protection Officer)
Services (Uk) Limited

Detailed Profit and Loss Account
for the Year Ended 30th September 2022

	2022		2021	
	£	£	£	£
Sales		2,795		-
Other income				
Government grants	-		1,250	
Deposit account interest	-		2	
	<u>-</u>	<u>-</u>	<u>1,252</u>	<u>1,252</u>
		2,795		1,252
Expenditure				
Light and heat	-		750	
Post and stationery	10		889	
Travelling	-		4,293	
Repairs and renewals	133		301	
Sundry expenses	13		-	
Accountancy	1,750		-	
Legal fees	-		13,241	
	<u>-</u>	<u>1,906</u>	<u>13,241</u>	<u>19,474</u>
		889		(18,222)
Finance costs				
Bank charges	65		11	
Interest on corporation tax	265		-	
Bank loan interest	2,115		1,693	
	<u>2,115</u>	<u>2,445</u>	<u>1,693</u>	<u>1,704</u>
NET LOSS		<u>(1,556)</u>		<u>(19,926)</u>

This page does not form part of the statutory financial statements