

Report of the Director and
Unaudited Financial Statements for the Year Ended 30 September 2021
for
CSIS Group UK Limited

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for the Year Ended 30 September 2021

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DIRECTOR: D Shepherd

REGISTERED OFFICE: 95 Aldwych
London
WC2B 4JF

REGISTERED NUMBER: 11036342 (England and Wales)

ACCOUNTANTS: Krogh & Partners Limited
823 Salisbury House
29 Finsbury Circus
London
EC2M 5QQ

Report of the Director
for the Year Ended 30 September 2021

The director presents his report with the financial statements of the company for the year ended 30 September 2021.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of supplying IT security services.

DIRECTORS

The directors who have held office during the period from 1 October 2020 to the date of this report are as follows:

A Mortensen - resigned 6 March 2021

D Shepherd - appointed 6 March 2021

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

The director is responsible for preparing the Report of the Director and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has 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 director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements comply with the Companies Act 2006. He is 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.

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:

D Shepherd - Director

14 December 2021

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
CSIS Group UK Limited (Registered number: 11036342)

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of CSIS Group UK Limited for the year ended 30 September 2021 which comprise the Income Statement, Other Comprehensive Income, Balance Sheet, Statement of Changes in Equity 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 CSIS Group UK Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of CSIS Group UK Limited and state those matters that we have agreed to state to the director of CSIS Group 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 CSIS Group UK Limited and its director for our work or for this report.

It is your duty to ensure that CSIS Group 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 profit of CSIS Group UK Limited. You consider that CSIS Group 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 CSIS Group 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.

Krogh & Partners Limited
823 Salisbury House
29 Finsbury Circus
London
EC2M 5QQ

14 December 2021

Income Statement
for the Year Ended 30 September 2021

	Notes	2021 £	2020 £
TURNOVER		23,915	23,400
Cost of sales		<u>18,720</u>	<u>18,720</u>
GROSS PROFIT		5,195	4,680
Administrative expenses		<u>1,263</u>	<u>2,016</u>
OPERATING PROFIT		3,932	2,664
Interest payable and similar expenses		<u>1</u>	<u>2</u>
PROFIT BEFORE TAXATION		3,931	2,662
Tax on profit	4	<u>747</u>	<u>506</u>
PROFIT FOR THE FINANCIAL YEAR		<u><u>3,184</u></u>	<u><u>2,156</u></u>

Other Comprehensive Income
for the Year Ended 30 September 2021

	Notes	2021 £	2020 £
PROFIT FOR THE YEAR		3,184	2,156
OTHER COMPREHENSIVE INCOME		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME			
FOR THE YEAR		<u><u>3,184</u></u>	<u><u>2,156</u></u>

Balance Sheet
30 September 2021

	Notes	2021 £	2020 £
CURRENT ASSETS			
Debtors	5	11,402	7,977
CREDITORS			
Amounts falling due within one year	6	<u>1,917</u>	<u>1,676</u>
NET CURRENT ASSETS		<u>9,485</u>	<u>6,301</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,485</u>	<u>6,301</u>
CAPITAL AND RESERVES			
Called up share capital	7	100	100
Retained earnings	8	<u>9,385</u>	<u>6,201</u>
SHAREHOLDERS' FUNDS		<u>9,485</u>	<u>6,301</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 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 director and authorised for issue on 14 December 2021 and were signed by:

D Shepherd - Director

Statement of Changes in Equity
for the Year Ended 30 September 2021

	Called up share capital £	Retained earnings £	Total equity £
Balance at 1 October 2019	100	4,045	4,145
Changes in equity			
Total comprehensive income	-	2,156	2,156
Balance at 30 September 2020	100	6,201	6,301
Changes in equity			
Total comprehensive income	-	3,184	3,184
Balance at 30 September 2021	100	9,385	9,485

Notes to the Financial Statements
for the Year Ended 30 September 2021

1. **STATUTORY INFORMATION**

CSIS Group 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](#).

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.

Turnover

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

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

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.

Debtors

Debtors are valued individually and provisions are made according to this valuation.

Creditors

Creditors are carried at payment or settlement amounts. Where the time value of money is material, creditors are carried at amortized cost.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2020 - NIL).

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

4. **TAXATION**

Analysis of the tax charge

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

	2021 £	2020 £
Current tax:		
UK corporation tax	747	506
Tax on profit	<u>747</u>	<u>506</u>

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

	2021 £	2020 £
Amounts owed by group undertakings	<u>11,402</u>	<u>7,977</u>

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

	2021 £	2020 £
Tax	747	506
VAT	<u>1,170</u>	<u>1,170</u>
	<u>1,917</u>	<u>1,676</u>

7. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2021 £	2020 £
100	Ordinary	1	<u>100</u>	<u>100</u>

8. **RESERVES**

	Retained earnings £
At 1 October 2020	6,201
Profit for the year	<u>3,184</u>
At 30 September 2021	<u>9,385</u>

9. **ULTIMATE CONTROLLING PARTY**

The ultimate parent undertaking of this company is CSIS Security Group A/S incorporated in Denmark.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.