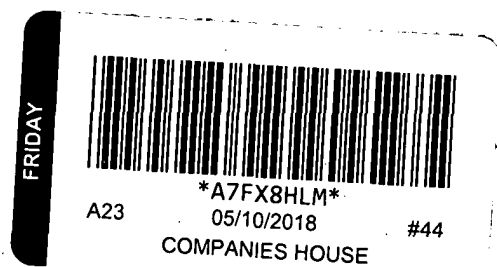


REGISTERED NUMBER: 04014542 (England and Wales)

REPORT OF THE DIRECTORS AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017  
FOR  
DATA BASE FACTORY UK LIMITED



**DATA BASE FACTORY UK LIMITED (REGISTERED NUMBER: 04014542)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

	<b>Page</b>
<b>Company Information</b>	1
<b>Report of the Directors</b>	2
<b>Report of the Independent Auditors</b>	3 to 5
<b>Income Statement</b>	6
<b>Other Comprehensive Income</b>	7
<b>Statement of Financial Position</b>	8
<b>Statement of Changes in Equity</b>	9
<b>Notes to the Financial Statements</b>	10 to 17

**DATA BASE FACTORY UK LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**DIRECTORS:** CCA International SA  
S Litou

**REGISTERED OFFICE:** 4-6 Dudley Road  
Tunbridge Wells  
Kent  
TN1 1LF

**REGISTERED NUMBER:** 04014542 (England and Wales)

**SENIOR STATUTORY AUDITOR:** Alex Legon

**AUDITORS:** Constantin  
Chartered Accountants  
and Statutory Auditors  
25 Hosier Lane  
London  
EC1A 9LQ

**DATA BASE FACTORY UK LIMITED (REGISTERED NUMBER: 04014542)**

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

The directors present their report with the financial statements of the company for the year ended 31 December 2017.

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of direct telephone marketing.

**DIVIDENDS**

No dividends will be distributed for the year ended 31 December 2017.

**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 2017 to the date of this report.

CCA International SA  
S Litou

**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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

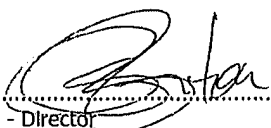
**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

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.

**AUDITORS**

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

**ON BEHALF OF THE BOARD:**

  
.....  
S Litou - Director

Date: 27/03/17 .....

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DATA BASE FACTORY UK LIMITED**

**Opinion**

In our opinion the financial statements of Data Base Factory UK Limited (the 'company'):

- give a true and fair view of the state of the company's affairs as at 31 December 2017 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements which comprise:

- the statement of comprehensive Income;
- the statement of financial position;
- the statement of changes in equity;
- the related notes 1 to 20.

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 2017 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 auditor's 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 Financial Reporting Council's (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.

**Conclusions relating to going concern**

We are required by ISAs (UK) to report in respect of the following matters where:

- the directors' use of the going concern basis of accounting in preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

We have nothing to report in respect of these matters.

**Other information**

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report 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 respect of these matters.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DATA BASE FACTORY UK LIMITED**

**Opinion 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 directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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 any material misstatements in the strategic report or the directors' report.

**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.

Under the Companies Act 2006 we are required to report in respect of the following matters 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.
- the directors were not entitled to take advantage of the small companies' exemption from the requirement to prepare a strategic report.

We have nothing to report in respect of these matters.

**Responsibilities of directors**

As explained more fully in the directors' responsibilities statement, 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 is 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 an auditor's report 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
DATA BASE FACTORY UK LIMITED**

**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.

Alex Legon (Senior Statutory Auditor)  
for and on behalf of Constantin  
Chartered Accountants  
and Statutory Auditors  
25 Hosier Lane  
London  
EC1A 9LQ

A handwritten signature in black ink, appearing to be 'ALEX LEGON', with a long horizontal line extending to the right.

**27 SEP 2018**

Date: .....

**DATA BASE FACTORY UK LIMITED (REGISTERED NUMBER: 04014542)**

**INCOME STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Notes	2017 £	2016 £
<b>TURNOVER</b>	3	9,919,017	9,621,352
Cost of sales		<u>(6,975,179)</u>	<u>(7,187,130)</u>
<b>GROSS PROFIT</b>		2,943,838	2,434,222
Administrative expenses		(2,272,704)	(2,013,515)
Exceptional item	6	<u>(573,598)</u>	-
<b>OPERATING PROFIT</b>	5	97,536	420,707
Interest receivable and similar income		5,310	295
Interest payable and similar expenses	7	<u>(282)</u>	<u>(1,164)</u>
<b>PROFIT BEFORE TAXATION</b>		102,564	419,838
Tax on profit	8	<u>(21,249)</u>	<u>(81,368)</u>
<b>PROFIT FOR THE FINANCIAL YEAR</b>		<u>81,315</u>	<u>338,470</u>

The income statement has been prepared on the basis that all operations are continuing operations.



**DATA BASE FACTORY UK LIMITED (REGISTERED NUMBER: 04014542)**

**OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2017**

	2017 £	2016 £
<b>PROFIT FOR THE YEAR</b>	81,315	338,470
<b>OTHER COMPREHENSIVE INCOME</b>	<u>-</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<u>81,315</u>	<u>338,470</u>

**DATA BASE FACTORY UK LIMITED (REGISTERED NUMBER: 04014542)j**

**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2017**

	Notes	2017 £	2016 £
<b>FIXED ASSETS</b>			
Tangible assets	10	87,182	140,310
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	11	1,343,507	2,321,552
Cash at bank		<u>869,385</u>	<u>393,779</u>
		2,212,892	2,715,331
<b>CREDITORS</b>			
Amounts falling due within one year	12	<u>(1,858,216)</u>	<u>(1,205,088)</u>
<b>NET CURRENT ASSETS</b>		<u>354,676</u>	<u>1,510,243</u>
Debtors: amounts falling due after more than one year	11	1,287,454	2,938
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,729,312	1,653,491
<b>PROVISIONS FOR LIABILITIES</b>	15	<u>(6,276)</u>	<u>(11,770)</u>
<b>NET ASSETS</b>		<u>1,723,036</u>	<u>1,641,721</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	16	1,053	1,053
Share premium	17	355,637	355,637
Retained earnings	17	<u>1,366,346</u>	<u>1,285,031</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>1,723,036</u>	<u>1,641,721</u>

The financial statements were approved by the Board of Directors on ..... **27 SEP 2018** ..... and were signed on its behalf by:

.....  
S Litou - Director

**DATA BASE FACTORY UK LIMITED (REGISTERED NUMBER: 04014542)**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Called up share capital £	Retained earnings £	Share premium £	Total equity £
<b>Balance at 1 January 2016</b>	1,053	1,267,261	355,637	1,623,951
Total comprehensive income	-	338,470	-	338,470
Dividends	-	(320,700)	-	(320,700)
<b>Balance at 31 December 2016</b>	<u>1,053</u>	<u>1,285,031</u>	<u>355,637</u>	<u>1,641,721</u>
Total comprehensive income	-	81,315	-	81,315
<b>Balance at 31 December 2017</b>	<u>1,053</u>	<u>1,366,346</u>	<u>355,637</u>	<u>1,723,036</u>

**DATA BASE FACTORY UK LIMITED (REGISTERED NUMBER: 04014542)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**1. STATUTORY INFORMATION**

Data Base Factory 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**

The financial statements have been prepared on the going concern basis and in accordance with applicable United Kingdom Accounting Standards, including Financial Reporting Standard 102 - the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ('FRS 102'), and with Companies Act 2006. There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts. There are no changes to opening equity and profit for the comparative period.

**Going concern**

In assessing whether the going concern basis is appropriate, the directors take into account all available information about the future, which is at least, but is not limited to, 12 months from the date of signing these financial statements.

The financial statements have been prepared on the going concern basis, which the directors believe to be appropriate. The directors continue to monitor the company's funding strategy and have prepared forecasts which underpin the going concern basis for the company.

At the date of approval of these financial statements the directors believe that the company will continue to operate successfully for the foreseeable future and be able to meet its liabilities as and when they fall due.

**Financial Reporting Standard 102 - reduced disclosure exemptions**

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of Section 33 Related Party Disclosures paragraph 33.7.

**Turnover**

Turnover is recognised to the extent it is probable that economic benefit will flow to the company, and that it can be reliably measured. Turnover is measured at the fair value of consideration received or receivable, net of discounts, rebates, VAT and other sales taxes.

Turnover from the provision of services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when the following conditions are satisfied:

- the amount of turnover can be measured reliably;
- it is probable that consideration due will be received;
- the stage of completion of the contract at the reporting date can be measured reliably, and
- the costs incurred, or to be incurred, can be measured reliably.

Turnover recognised upon the provision of the service.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**2. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery	- Straight line over 4-6 years
Fixtures and fittings	- Straight line over 4-6 years
Computer equipment	- Straight line over 3-4 years

Tangible fixed assets are held under the cost model, and are stated at their historical cost less accumulated depreciation and impairment losses. Cost includes directly attributable expenditure in bringing the asset into the location and condition necessary for operation.

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

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount, and are recognised in the statement of income statement.

**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; loans from banks and other third parties; loans to related parties and investments in non-puttable ordinary shares.

Debt instruments, other than those wholly payable or receivable within one year, including loans and other accounts receivable and payable are initially measured at the present value of future cash flows, and subsequently measured 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 at the undiscounted amount of consideration expected to be paid or received. If the arrangements of a short term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not at a market rate, the financial asset or liability is initially measured at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument, and subsequently measured at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment, and such impairments is recognised in total comprehensive income.

**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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

**DATA BASE FACTORY UK LIMITED (REGISTERED NUMBER: 04014542)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**2. ACCOUNTING POLICIES - continued**

**Foreign currencies**

The company's functional and presentation currency is GBP.

At each reporting date, 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. Non-monetary items 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 translation of monetary assets and liabilities denominated in foreign currencies at the reporting date are recognised in the income statement.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the statement of income and retained earnings on a straight line basis over the term of the lease.

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by hire purchase are depreciated over the useful economic life. Assets acquired by finance lease are depreciated over the term of the lease, or useful economic life if shorter.

Finance leases are those where substantially all of the risks and benefits of ownership are assumed by the company. Obligations under such agreements are included in creditors, net of finance charges allocated to future periods. The finance element of the rental payment is charged to the statement of income and retained earnings so as to produce a constant, periodic rate of charge on the net obligation outstanding in each period.

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

The company operates a defined contribution pension scheme. A defined contribution scheme is a plan under which the company pays fixed contributions into a separate legal entity. Once the contributions have been paid, the company has no further payment obligations.

Contributions payable to the company's pension scheme are recognised in the statement of income and retained earnings in the period to which they fall due. Amounts not paid by the reporting date are shown within accruals as a liability in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**Cash and cash equivalents**

Cash is represented by cash in hand and bank current and short term deposit accounts.

**3. TURNOVER**

The turnover and profit before taxation are attributable to the principal activity of the company that is direct telephone marketing.

An analysis of turnover by class of business is given below:

	2017	2016
	£	£
Rendering of services - UK	<u>9,919,017</u>	<u>9,621,352</u>
	<u>9,919,017</u>	<u>9,621,352</u>

**DATA BASE FACTORY UK LIMITED (REGISTERED NUMBER: 04014542)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**4. EMPLOYEES AND DIRECTORS**

	2017	2016
	£	£
Wages and salaries	7,239,910	7,103,545
Social security costs	49,554	71,762
Other pension costs	<u>36,180</u>	<u>37,198</u>
	<u>7,325,644</u>	<u>7,212,505</u>

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

	2017	2016
Directors	3	4
Management	25	27
Operations staff	<u>295</u>	<u>286</u>
	<u>323</u>	<u>317</u>

	2017	2016
	£	£
Directors' remuneration	-	48,885
Directors' pension contributions to money purchase schemes	<u>-</u>	<u>1,120</u>

The number of directors to whom retirement benefits were accruing was as follows:

Money purchase schemes	<u>-</u>	<u>1</u>
------------------------	----------	----------

**5. OPERATING PROFIT**

The operating profit is stated after charging:

	2017	2016
	£	£
Other operating leases	138,177	141,852
Depreciation - owned assets	84,970	105,428
Auditors' remuneration	15,300	10,600
Foreign exchange differences	<u>472</u>	<u>1,046</u>

**6. EXCEPTIONAL ITEMS**

	2017	2016
	£	£
Exceptional item	<u>(573,598)</u>	<u>-</u>

The exceptional item relates to a resolved litigation dispute with a customer.

**7. INTEREST PAYABLE AND SIMILAR EXPENSES**

	2017	2016
	£	£
Leasing	<u>282</u>	<u>1,164</u>

**DATA BASE FACTORY UK LIMITED (REGISTERED NUMBER: 04014542)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**8. TAXATION**

**Analysis of the tax charge**

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

	2017 £	2016 £
Current tax:		
UK corporation tax	26,743	99,138
Deferred tax:		
Origination and reversal of timing differences	<u>(5,494)</u>	<u>(17,770)</u>
Tax on profit	<u>21,249</u>	<u>81,368</u>

UK corporation tax has been charged at 19.25%.

**Reconciliation of total tax charge included in profit and loss**

The tax assessed for the year is higher than the standard rate of corporation tax in the UK. The difference is explained below:

	2017 £	2016 £
Profit before tax	<u>102,564</u>	<u>419,838</u>
Profit multiplied by the standard rate of corporation tax in the UK of 19.250% (2016 - 20%)	19,744	83,968
Effects of:		
Expenses not deductible for tax purposes	732	1,208
Adjustments to tax charge in respect of previous periods	(2,450)	-
Adjustment in respect of change in rate of tax	-	(3,808)
Movement in unrecognised deferred tax	<u>3,223</u>	-
Total tax charge	<u>21,249</u>	<u>81,368</u>

**9. DIVIDENDS**

	2017 £	2016 £
Interim dividends	<u>-</u>	<u>320,700</u>



**DATA BASE FACTORY UK LIMITED (REGISTERED NUMBER: 04014542)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**10. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2017	27,751	194,336	246,391	468,478
Additions	-	3,878	27,964	31,842
At 31 December 2017	<u>27,751</u>	<u>198,214</u>	<u>274,355</u>	<u>500,320</u>
<b>DEPRECIATION</b>				
At 1 January 2017	21,592	147,785	158,791	328,168
Charge for year	5,206	24,830	54,934	84,970
At 31 December 2017	<u>26,798</u>	<u>172,615</u>	<u>213,725</u>	<u>413,138</u>
<b>NET BOOK VALUE</b>				
At 31 December 2017	<u>953</u>	<u>25,599</u>	<u>60,630</u>	<u>87,182</u>
At 31 December 2016	<u>6,159</u>	<u>46,551</u>	<u>87,600</u>	<u>140,310</u>

**11. DEBTORS**

	2017 £	2016 £
<i>Amounts falling due within one year:</i>		
Trade debtors	1,226,191	1,558,348
Amounts owed by group undertakings	-	671,337
Other debtors	-	13,412
Prepayments and accrued income	<u>117,316</u>	<u>78,455</u>
	<u>1,343,507</u>	<u>2,321,552</u>
<i>Amounts falling due after more than one year:</i>		
Amounts owed by group undertakings	1,284,516	-
Prepayments and accrued income	<u>2,938</u>	<u>2,938</u>
	<u>1,287,454</u>	<u>2,938</u>
Aggregate amounts	<u>2,630,961</u>	<u>2,324,490</u>

Amounts owed by group undertakings are unsecured, interest free and have no fixed date of repayment.

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

	2017 £	2016 £
Hire purchase contracts (see note 13)	-	10,760
Trade creditors	1,136,553	707,002
Tax	29,193	99,138
Social security and other taxes	223,405	112,221
VAT	94,266	146,424
Other creditors	2,383	7,149
Accrued expenses	<u>372,416</u>	<u>122,394</u>
	<u>1,858,216</u>	<u>1,205,088</u>

**DATA BASE FACTORY UK LIMITED (REGISTERED NUMBER: 04014542)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**13. LEASING AGREEMENTS**

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2017	2016
	£	£
Net obligations repayable:		
Within one year	<u>-</u>	<u>10,760</u>
	Non-cancellable operating leases	
	2017	2016
	£	£
Within one year	135,296	162,950
Between one and five years	394,331	311,456
In more than five years	<u>81,288</u>	<u>113,963</u>
	<u>610,915</u>	<u>588,369</u>

**14. SECURED DEBTS**

The hire purchase liabilities are secured on the underlying assets.

**15. PROVISIONS FOR LIABILITIES**

	2017	2016
	£	£
Deferred tax		
Accelerated capital allowances	<u>6,276</u>	<u>11,770</u>
		Deferred tax
		£
Balance at 1 January 2017		11,770
Credit to Income Statement during year		<u>(5,494)</u>
Balance at 31 December 2017		<u>6,276</u>

**16. CALLED UP SHARE CAPITAL**

Allotted and issued:			2017	2016
Number:	Class:	Nominal value:	£	£
1,053	Share capital 1	£1	<u>1,053</u>	<u>1,053</u>

**17. RESERVES**

Retained earnings represent distributable reserves of accumulated profits and losses.

Share premium represents the premium arising on the issue of shares net of issue costs.

**18. PENSION COMMITMENTS**

The pension cost charge represents contributions payable by the company to the fund, and amounted to £36,180 (2016: £37,198). At the reporting date, the company owed £2,339 (2016: £6,766) to the scheme.

**DATA BASE FACTORY UK LIMITED (REGISTERED NUMBER: 04014542)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**19. ULTIMATE PARENT COMPANY**

The company's immediate parent undertaking and controlling party is CCA International SA, a company registered and incorporated in France. The company's ultimate parent undertaking and controlling party is Finapertel SA, a company registered and incorporated in France.

The smallest and largest group for which group accounts are prepared which include the company is CCA International SA. Copies of group accounts can be obtained at Immeuble Euclide Technicolor, 1 rue Jeanne d'Arc, 92130 Issy-les-Moulineaux.

**20. POST BALANCE SHEET EVENTS**

The CCA International group was sold to Comdata Holdings France SAS effective 14 June 2018. Comdata Holding France is a subsidiary of the Comdata Group based in Milan, Italy. The Comdata Group has no presence in the United Kingdom prior to the acquisition of the CCA International Group. There is not expected to be any significant impact on the UK operations of the CCA Group subsidiaries in the UK.