

Registered number: 04103199

Tactical Solutions UK Limited

Director's Report and Consolidated Financial Statements

For the year ended 31 December 2010

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Tactical Solutions UK Limited

Company Information

Directors	L A Davidson M R Armitage (appointed 9 February 2011) P N Martell (appointed 9 February 2011)
Company secretary	P C Harris
Company number	04103199
Registered office	St Ives House Lavington Street London SE1 0NX
Auditors	Hurst & Company Accountants LLP Chartered Accountants & Statutory Auditors Lancashire Gate 21 Tiviot Dale Stockport Cheshire SK1 1TD

Tactical Solutions UK Limited

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Tactical Solutions UK Limited

Directors' Report For the year ended 31 December 2010

The directors present their report and the financial statements for the year ended 31 December 2010

Statement of directors' responsibilities

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the group and of the profit or loss of the group for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgments and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group 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 the group 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Principal activities

The principal activity of the company during the year was that of a tactical third party sales team.

Business review

The Company is delighted to present the accounts for the year ended 31 December 2010. The performance throughout the year was stronger than ever with profit before tax of £1.362m (2009: £598k) and a net profit margin of 11.8% (2009: 7.8%). Sales increased to £11.5m, up by 50% on 2009, as a result of additional work undertaken for key customers.

Prospects for 2011 appear to be excellent, with the exciting news that the company became part of St Ives plc since February 2011.

Results

The profit for the year, after taxation, amounted to £972,182 (2009: £430,873).

Directors

The directors who served during the year were

L. A. Davidson

Tactical Solutions UK Limited

Directors' Report
For the year ended 31 December 2010

Financial instruments

The Company's principal financial instruments comprise bank balances, trade creditors, trade debtors, and an invoice discounting facility. The main purpose of these instruments is to provide adequate finance for the Company's operations.

Due to the nature of the financial instruments used by the Company there is no exposure to price risk. The Company's approach to managing other risks applicable to the financial instruments concerned is shown below.

In respect of bank balances and the invoice discounting facility the liquidity risk is managed by maintaining a balance between the continuity of funding and ensuring sufficient funds are available to meet amounts due.

The Company has an open relationship with major suppliers and honours prior agreed payment terms by maintaining sufficient funds from banking facilities.

Trade debtors are monitored monthly. Most clients are large, nationally recognised brands and therefore credit risk is deemed to be low. Nevertheless, procedures are in place to monitor financial risk and improve cash flow / reduce the impact of bad debts.

Provision of information to auditors

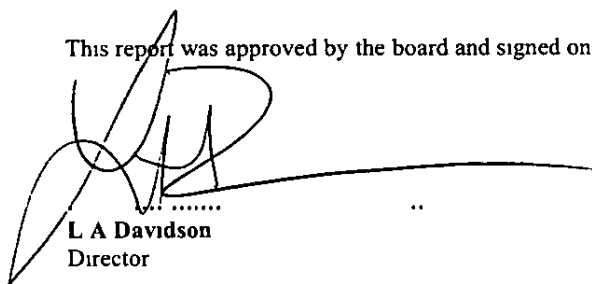
Each of the persons who are directors at the time when this Directors' report is approved has confirmed that

- so far as that director is aware, there is no relevant audit information of which the company and the group's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any information needed by the company and the group's auditors in connection with preparing their report and to establish that the company and the group's auditors are aware of that information.

Auditors

The auditors, Hurst & Company Accountants LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the board and signed on its behalf



L A Davidson
Director

Date 30 March 2011

Tactical Solutions UK Limited

Independent Auditors' Report to the Members of Tactical Solutions UK Limited

We have audited the financial statements of Tactical Solutions UK Limited for the year ended 31 December 2010, set out on pages 5 to 20. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's shareholders, 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 shareholders those matters we are required to state to them in an Auditors' report 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 shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Statement of directors' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the group's and the parent company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the directors, and the overall presentation of the financial statements.

Opinion on financial statements

In our opinion the financial statements

- give a true and fair view of the state of the group's and the parent company's affairs as at 31 December 2010 and of the group's 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Tactical Solutions UK Limited

Independent Auditors' Report to the Members of Tactical Solutions UK Limited

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept by the parent company, or returns adequate for our audit have not been received from branches not visited by us, or
- the parent company 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

Hurst & Company Accountants LLP

Mike Jackson (Senior statutory auditor)
for and on behalf of
Hurst & Company Accountants LLP
Chartered Accountants
Statutory Auditors
Lancashire Gate
21 Tiviot Dale
Stockport
Cheshire
SK1 1TD

Date *30 March 2011*

Tactical Solutions UK Limited

**Consolidated Profit and Loss Account
For the year ended 31 December 2010**

	Note	2010 £	2009 £
Turnover	1,2	11,540,861	<i>7,692,601</i>
Distribution costs		(141,208)	<i>(220,154)</i>
Administrative expenses		(10,028,710)	<i>(6,858,281)</i>
Operating profit	3	1,370,943	<i>614,166</i>
Interest payable and similar charges	6	(8,597)	<i>(16,379)</i>
Profit on ordinary activities before taxation		1,362,346	<i>597,787</i>
Tax on profit on ordinary activities	7	(390,164)	<i>(166,914)</i>
Profit for the financial year	15	972,182	<i>430,873</i>

All amounts relate to continuing operations

There were no recognised gains and losses for 2010 or 2009 other than those included in the Profit and loss Account

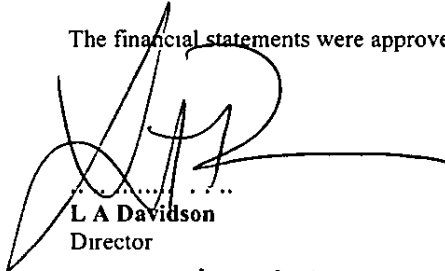
The notes on pages 9 to 20 form part of these financial statements

Tactical Solutions UK Limited
Registered number: 04103199

Consolidated Balance Sheet
As at 31 December 2010

	Note	£	2010 £	£	2009 £
Fixed assets					
Tangible assets	8		189,108		184,346
Current assets					
Debtors	10	3,513,700		2,342,080	
Cash at bank		83,582		45,952	
		<u>3,597,282</u>		<u>2,388,032</u>	
Creditors: amounts falling due within one year	11	<u>(3,137,218)</u>		<u>(2,083,423)</u>	
Net current assets			<u>460,064</u>		<u>304,609</u>
Total assets less current liabilities			<u>649,172</u>		<u>488,955</u>
Creditors: amounts falling due after more than one year	12		-		(135,965)
Net assets			<u>649,172</u>		<u>352,990</u>
Capital and reserves					
Called up share capital	14		1,000		1,000
Profit and loss account	15		<u>648,172</u>		<u>351,990</u>
Shareholders' funds	16		<u>649,172</u>		<u>352,990</u>

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


L A Davidson
 Director

Date **30 March 2011**

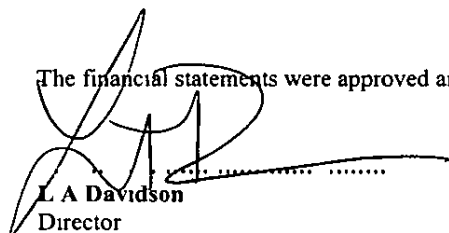
The notes on pages 9 to 20 form part of these financial statements

Tactical Solutions UK Limited

**Company Balance Sheet
As at 31 December 2010**

	Note	£	2010 £	£	2009 £
Fixed assets					
Tangible assets	8		189,108		184,346
Investments	9		100		-
			<u>189,208</u>		<u>184,346</u>
Current assets					
Debtors	10	3,313,408		2,342,080	
Cash at bank		79,190		45,952	
		<u>3,392,598</u>		<u>2,388,032</u>	
Creditors, amounts falling due within one year	11	(2,995,529)		(2,083,423)	
Net current assets			<u>397,069</u>		<u>304,609</u>
Total assets less current liabilities			<u>586,277</u>		<u>488,955</u>
Creditors: amounts falling due after more than one year	12		-		(135,965)
Net assets			<u>586,277</u>		<u>352,990</u>
Capital and Reserves					
Called up share capital	14		1,000		1,000
Profit and loss account	15		585,277		351,990
Shareholders' funds	16		<u>586,277</u>		<u>352,990</u>

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


L A Davidson
Director

Date **30 March 2011**

The notes on pages 9 to 20 form part of these financial statements

Tactical Solutions UK Limited

**Consolidated Cash Flow Statement
For the year ended 31 December 2010**

	Note	2010 £	2009 £
Net cash flow from operating activities	18	439,669	1,117,467
Returns on investments and servicing of finance	19	(8,597)	(16,379)
Taxation		(173,378)	(127,304)
Capital expenditure and financial investment	19	(124,567)	(53,757)
Equity dividends paid		(676,000)	(287,360)
Cash (outflow)/inflow before financing		(542,873)	632,667
Financing	19	580,503	(822,866)
Increase/(Decrease) in cash in the year		37,630	(190,199)

**Consolidated Reconciliation of Net Cash Flow to Movement in Net Funds/Debt
For the year ended 31 December 2010**

	2010 £	2009 £
Increase/(Decrease) in cash in the year	37,630	(190,199)
Cash (inflow)/outflow from (increase)/decrease in debt and lease financing	(580,503)	822,866
Movement in net debt in the year	(542,873)	632,667
Net debt at 1 January 2010	(116,329)	(748,996)
Net debt at 31 December 2010	(659,202)	(116,329)

The notes on pages 9 to 20 form part of these financial statements

Tactical Solutions UK Limited

**Notes to the Financial Statements
For the year ended 31 December 2010**

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards

1.2 Basis of consolidation

The financial statements consolidate the accounts of Tactical Solutions UK Limited and all of its subsidiary undertakings ('subsidiaries')

The results of subsidiaries acquired during the year are included from the effective date of acquisition

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Plant & machinery	-	25% straight line
Motor vehicles	-	25% reducing balance
Fixtures & fittings	-	33 3% straight line

1.5 Investments

Investments in subsidiaries are valued at cost less provision for impairment

1.6 Operating leases

Rentals under operating leases are charged to the Profit and loss Account on a straight line basis over the lease term

1.7 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse

Deferred tax assets and liabilities are not discounted

Tactical Solutions UK Limited

**Notes to the Financial Statements
For the year ended 31 December 2010**

2. Turnover

The whole of the turnover is attributable to the principal activity of the company

A geographical analysis of turnover is as follows

	2010 £	2009 £
United Kingdom	11,486,447	7,627,518
Rest of European Union	9,914	65,083
Rest of world	44,500	-
	<u>11,540,861</u>	<u>7,692,601</u>

3 Operating profit

The operating profit is stated after charging

	2010 £	2009 £
Depreciation of tangible fixed assets		
- owned by the group	95,333	90,932
Auditors' remuneration	6,500	6,500
Auditors' remuneration - non-audit	1,500	1,100
Operating lease rentals		
- plant and machinery	427,527	283,547
- other operating leases	54,395	50,162
	<u>515,255</u>	<u>422,241</u>

Auditors fees for the company were £6,500 (2009 - £6,500)

4 Staff costs

Staff costs, including directors' remuneration, were as follows

	2010 £	2009 £
Wages and salaries	5,076,635	3,739,012
Social security costs	497,660	380,833
Other pension costs	1,100,000	580,000
	<u>6,674,295</u>	<u>4,699,845</u>

The average monthly number of employees, including the directors, during the year was as follows

	2010 No.	2009 No
Sales and administration	<u>239</u>	<u>172</u>

Tactical Solutions UK Limited

**Notes to the Financial Statements
For the year ended 31 December 2010**

5. Directors' remuneration

	2010 £	2009 £
Emoluments	36,154	52,061
Company retirement contributions	990,000	580,000

During the year retirement benefits were accruing to 1 director (2009 - 1)

6. Interest payable

	2010 £	2009 £
On bank loans and overdrafts	5,940	10,293
On finance leases and hire purchase contracts	-	6,086
Other interest payable	2,657	-
	8,597	16,379

7. Taxation

	2010 £	2009 £
Analysis of tax charge in the year		
Current tax (see note below)		
UK corporation tax charge on profit for the year	385,215	173,381
Adjustments in respect of prior periods	-	(19)
Total current tax	385,215	173,362
Deferred tax (see note 13)		
Origination and reversal of timing differences	4,949	(6,448)
Tax on profit on ordinary activities	390,164	166,914

Tactical Solutions UK Limited

**Notes to the Financial Statements
For the year ended 31 December 2010**

7. Taxation (continued)

Factors affecting tax charge for the year

The tax assessed for the year is higher than (2009 - *higher than*) the standard rate of corporation tax in the UK of 28% (2009 - 28%) The differences are explained below

	2010 £	2009 £
Profit on ordinary activities before tax	1,362,346	597,787
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 28% (2009 - 28%)	381,457	167,380
Effects of:		
Expenses not deductible for tax purposes, other than goodwill amortisation and impairment	14,145	12,655
Capital allowances for year in excess of depreciation	(4,952)	7,853
Marginal relief	(5,435)	(14,507)
Adjustments to tax charge in respect of prior periods	-	(19)
Current tax charge for the year (see note above)	385,215	173,362

Tactical Solutions UK Limited

**Notes to the Financial Statements
For the year ended 31 December 2010**

8. Tangible fixed assets

Group	Plant & machinery £	Motor vehicles £	Fixtures & fittings £	Total £
Cost				
At 1 January 2010	8,398	280,136	187,038	475,572
Additions	-	-	156,567	156,567
Disposals	-	(200,863)	(13,257)	(214,120)
At 31 December 2010	8,398	79,273	330,348	418,019
Depreciation				
At 1 January 2010	3,272	168,652	119,302	291,226
Charge for the year	2,100	20,071	73,162	95,333
On disposals	-	(144,391)	(13,257)	(157,648)
At 31 December 2010	5,372	44,332	179,207	228,911
Net book value				
At 31 December 2010	3,026	34,941	151,141	189,108
<i>At 31 December 2009</i>	<i>5,126</i>	<i>111,484</i>	<i>67,736</i>	<i>184,346</i>

Company	Plant & machinery £	Motor vehicles £	Fixtures & fittings £	Total £
Cost				
At 1 January 2010	8,398	280,136	187,038	475,572
Additions	-	-	156,567	156,567
Disposals	-	(200,863)	(13,257)	(214,120)
At 31 December 2010	8,398	79,273	330,348	418,019
Depreciation				
At 1 January 2010	3,272	168,652	119,302	291,226
Charge for the year	2,100	20,071	73,162	95,333
On disposals	-	(144,391)	(13,257)	(157,648)
At 31 December 2010	5,372	44,332	179,207	228,911
Net book value				
At 31 December 2010	3,026	34,941	151,141	189,108
<i>At 31 December 2009</i>	<i>5,126</i>	<i>111,484</i>	<i>67,736</i>	<i>184,346</i>

Tactical Solutions UK Limited

**Notes to the Financial Statements
For the year ended 31 December 2010**

9. Fixed asset investments

Company	Investments in subsidiary companies £
Cost or valuation	
At 1 January 2010	-
Additions	100
At 31 December 2010	100
Net book value	
At 31 December 2010	100
<i>At 31 December 2009</i>	-

Details of the principal subsidiaries can be found under note number 25

10. Debtors

	Group		Company	
	2010	2009	2010	2009
	£	£	£	£
Trade debtors	2,808,668	1,856,046	2,375,363	1,856,046
Amounts owed by related companies	85,365	-	351,387	-
Other debtors	20,777	268,915	20,777	268,915
Prepayments and accrued income	597,391	210,671	564,382	210,671
Deferred tax asset (see note 13)	1,499	6,448	1,499	6,448
	3,513,700	2,342,080	3,313,408	2,342,080

Tactical Solutions UK Limited

**Notes to the Financial Statements
For the year ended 31 December 2010**

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

	Group		Company	
	2010	2009	2010	2009
	£	£	£	£
Bank loans and overdrafts	-	26,316	-	26,316
Invoice discount facility	742,784	-	742,784	-
Trade creditors	443,310	448,092	382,821	448,092
Corporation tax	385,217	152,876	368,308	152,876
Social security and other taxes	842,899	501,617	778,676	501,617
Other creditors	132,806	35,302	132,738	35,302
Accruals and deferred income	590,202	919,220	590,202	919,220
	3,137,218	2,083,423	2,995,529	2,083,423

The invoice discounting facility is secured against the trade debtors of the company

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

	Group		Company	
	2010	2009	2010	2009
	£	£	£	£
Bank loans	-	135,965	-	135,965

Creditors include amounts not wholly repayable within 5 years as follows

	Group		Company	
	2010	2009	2010	2009
	£	£	£	£
Repayable by instalments	-	30,702	-	30,702

The bank loan is secured against the assets of the company

Tactical Solutions UK Limited

**Notes to the Financial Statements
For the year ended 31 December 2010**

13. Deferred tax asset

	<u>Group</u>		<u>Company</u>	
	2010	2009	2010	2009
	£	£	£	£
At beginning of year	6,448	-	6,448	-
(Charge for)/released during the year	(4,949)	6,448	(4,949)	6,448
At end of year	<u>1,499</u>	<u>6,448</u>	<u>1,499</u>	<u>6,448</u>

The deferred tax asset is made up as follows

	<u>Group</u>		<u>Company</u>	
	2010	2009	2010	2009
	£	£	£	£
Depreciation in excess of capital allowances	<u>1,499</u>	<u>6,448</u>	<u>1,499</u>	<u>6,448</u>

14. Share capital

	2010	2009
	£	£
Allotted, called up and fully paid		
800 Ordinary shares of £1 each	800	800
100 Ordinary 'A' shares of £1 each	100	100
100 Ordinary 'B' shares of £1 each	100	100
	<u>1,000</u>	<u>1,000</u>

The Ordinary 'A' shares and the Ordinary 'B' shares carry no voting rights

15. Reserves

	Profit and loss account
	£
Group	
At 1 January 2010	351,990
Profit for the year	972,182
Dividends Equity capital	(676,000)
At 31 December 2010	<u>648,172</u>

Tactical Solutions UK Limited

**Notes to the Financial Statements
For the year ended 31 December 2010**

15. Reserves (continued)

	Profit and loss account £
Company	
At 1 January 2010	351,990
Profit for the year	909,287
Dividends Equity capital	(676,000)
	<hr/>
At 31 December 2010	585,277 <hr/>

16. Reconciliation of movement in shareholders' funds

	2010 £	2009 £
Group		
Opening shareholders' funds	352,990	209,477
Profit for the year	972,182	430,873
Dividends (Note 17)	(676,000)	(287,360)
	<hr/>	<hr/>
Closing shareholders' funds	649,172 <hr/>	352,990 <hr/>

	2010 £	2009 £
Company		
Opening shareholders' funds	352,990	209,477
Profit for the year	909,287	430,873
Dividends (Note 17)	(676,000)	(287,360)
	<hr/>	<hr/>
Closing shareholders' funds	586,277 <hr/>	352,990 <hr/>

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Profit and loss Account

The profit for the year dealt with in the accounts of the company was £909,287 (2009 - £430,873)

Tactical Solutions UK Limited

**Notes to the Financial Statements
For the year ended 31 December 2010**

17. Dividends

	2010 £	2009 £
Ordinary		
Dividends paid on equity capital	448,000	154,560
Ordinary 'A'		
Dividends paid on equity capital	114,000	64,000
Ordinary 'B'		
Dividends paid on equity capital	114,000	68,800
	<u>676,000</u>	<u>287,360</u>

18. Net cash flow from operating activities

	2010 £	2009 £
Operating profit	1,370,943	614,166
Depreciation of tangible fixed assets	95,333	90,933
Profit on disposal of tangible fixed assets	24,473	8,714
Increase in debtors	(1,156,065)	(132,382)
Increase in creditors	104,985	536,036
Net cash inflow from operating activities	<u>439,669</u>	<u>1,117,467</u>

19 Analysis of cash flows for headings netted in cash flow statement

	2010 £	2009 £
Returns on investments and servicing of finance		
Interest paid	(8,597)	(10,293)
Hire purchase interest	-	(6,086)
Net cash outflow from returns on investments and servicing of finance	<u>(8,597)</u>	<u>(16,379)</u>
	 2010 £	 2009 £
Capital expenditure and financial investment		
Purchase of tangible fixed assets	(156,567)	(55,757)
Sale of tangible fixed assets	32,000	2,000
Net cash outflow from capital expenditure	<u>(124,567)</u>	<u>(53,757)</u>

Tactical Solutions UK Limited

**Notes to the Financial Statements
For the year ended 31 December 2010**

19. Analysis of cash flows for headings netted in cash flow statement (continued)

	2010 £	2009 £
Financing		
Repayment of loans	(162,281)	(26,316)
Other new loans	742,784	-
Repayment of other loans	-	(760,000)
Repayment of finance leases	-	(36,550)
Net cash inflow/(outflow) from financing	580,503	(822,866)

20. Analysis of changes in net debt

	1 January 2010 £	Cash flow £	Other non-cash changes £	31 December 2010 £
Cash at bank and in hand	45,952	37,630	-	83,582
Debt:				
Debts due within one year	(26,316)	(580,503)	(135,965)	(742,784)
Debts falling due after more than one year	(135,965)	-	135,965	-
Net debt	(116,329)	(542,873)	-	(659,202)

21. Operating lease commitments

At 31 December 2010 the Group had annual commitments under non-cancellable operating leases as follows

	Land and buildings 2010 £	2009 £	2010 £	Other 2009 £
Group				
Expiry date:				
Within 1 year	-	33,540	198,414	18,984
Between 2 and 5 years	55,535	-	303,849	302,476

At 31 December 2010 the Company had annual commitments under non-cancellable operating leases as follows

	Land and buildings 2010 £	2009 £	2010 £	Other 2009 £
Company				
Expiry date:				
Within 1 year	-	33,540	198,414	18,984
Between 2 and 5 years	55,535	-	303,849	302,476

Tactical Solutions UK Limited

Notes to the Financial Statements
For the year ended 31 December 2010

22. Transactions with directors

As at 31 December 2010 the company was owed £nil (2009 £190,022) by L A Davidson £190,022 was the maximum balance on the loan account during the year

23. Related party transactions

During the year Tactical Solutions UK Limited lent £85,365 (2009 £nil) to Best Solutions Limited, a company owned by L A Davidson

The company has taken advantage of the exemptions available under FRS8 for transactions undertaken with wholly owned subsidiaries

24. Controlling party

The company is under the control of St Ives Plc by virtue of the acquisition of 90% of the share capital of the company on 9 February 2011

25. Principal subsidiaries

Company name	Country	Percentage Shareholding	Description
Flare Limited	United Kingdom	100%	Tactical third party sales team