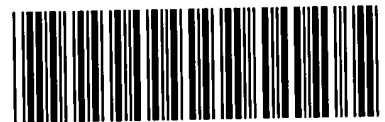


REGISTERED NUMBER: 04910965 (England and Wales)

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
ALCOLOCK UK LIMITED**

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30/09/2022

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COMPANIES HOUSE

**Fuller & Roper Limited
Chartered Accountants and Statutory Auditors
12 Old Mills Industrial Estate
Paulton
BS39 7SU**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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ALCOLOCK UK LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

Director: Felix John Edmund Comeau

Secretaries: Felix John Edmund Comeau
Vistra Company Secretaries Limited

Registered office: Suite 1, 3rd Floor
11-12 St James's Square
London
SW1Y 4LB

Registered number: 04910965 (England and Wales)

Auditors: Fuller & Roper Limited
Chartered Accountants and Statutory Auditors
12 Old Mills Industrial Estate
Paulton
BS39 7SU

BALANCE SHEET
31 DECEMBER 2021

	Notes	31.12.21 £	31.12.20 £
CURRENT ASSETS			
Stocks		6,326	5,382
Debtors	5	8,384	17,306
Cash at bank		<u>9,949</u>	<u>7,368</u>
		24,659	30,056
CREDITORS			
Amounts falling due within one year	6	<u>(1,149,959)</u>	<u>(1,065,914)</u>
NET CURRENT LIABILITIES		<u>(1,125,300)</u>	<u>(1,035,858)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(1,125,300)</u>	<u>(1,035,858)</u>
CAPITAL AND RESERVES			
Called up share capital		1	1
Retained earnings		<u>(1,125,301)</u>	<u>(1,035,859)</u>
SHAREHOLDERS' FUNDS		<u>(1,125,300)</u>	<u>(1,035,858)</u>

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 28/09/2022 and were signed by:


Felix John Edmund Comeau - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. STATUTORY INFORMATION

Alcolock 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.

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

2. 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.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Turnover

Turnover represents the invoiced goods sold, excluding VAT.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Financial instruments

The entity's financial instruments include basic financial instruments and consist of cash at bank, trade and other debtors and trade and other creditors. Trade and other debtors are recognised initially at transaction price less attributable transaction costs. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses in the case of trade debtors. Trade and other creditors are also recognised initially at transaction price plus attributable transaction costs. Cash and cash equivalents comprise of cash at bank.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Going concern

During the year the company reported a loss for the year of £89,442 (2020 - £92,475). At the balance sheet date the company has net liabilities of £1,125,301 (2020 - £1,035,858) which indicates a significant doubt about the entity's ability to continue as a going concern. The company has received confirmation from its parent that it will continue to support the company financially for a period of at least 12 months after the date of the audit report.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2020 - 1).

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade debtors	8,120	15,838
Other debtors	-	500
Prepayments	264	968
	<u>8,384</u>	<u>17,306</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade creditors	3,577	343
Social security and other taxes	2,389	2,990
VAT	343	1,108
Amount owed to group undertakings	1,138,127	1,055,923
Accrued expenses	<u>5,523</u>	<u>5,550</u>
	<u>1,149,959</u>	<u>1,065,914</u>

The amounts owed to the parent and related companies are interest free and repayable on demand.

7. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Material uncertainty relating to going concern

We draw attention to note 3 to the financial statements, which indicates that the company incurred a loss of £89,442 during the year ended 31 December 2021 and, as of that date, the company's current liabilities exceeded its total assets by £1,125,300. As states in note 3, this indicates that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Simon Roper (Senior Statutory Auditor)
for and on behalf of Fuller & Roper Limited

8. RELATED PARTY DISCLOSURES

The company has taken advantage of the exemption contained within paragraph 33.1A of FRS 102 not to disclose transactions with wholly owned group companies.

9. CONTROLLING PARTY

The company is a wholly owned subsidiary of Alcohol Countermeasure Systems (International) Inc, a company incorporated in Canada.