

**DETECTION TECHNOLOGIES LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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FOR THE YEAR ENDED 31 DECEMBER 2018**

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**DETECTION TECHNOLOGIES LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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**DIRECTORS:**

S Berlemann  
N Berlemann  
P P Bates

**REGISTERED OFFICE:**

Unit A, Fairview Building  
Heage Road Industrial Estate  
Ripley  
Derbyshire  
DE5 3GH

**REGISTERED NUMBER:**

06219348 (England and Wales)

**ACCOUNTANTS:**

Sibbalds Limited  
Chartered Accountants and Business Advisers  
Oakhurst House  
57 Ashbourne Road  
Derby  
Derbyshire  
DE22 3FS

**BALANCE SHEET**  
**31 DECEMBER 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		14,475		15,232
<b>CURRENT ASSETS</b>					
Stocks		73,205		78,569	
Debtors	5	118,848		88,494	
Cash at bank and in hand		<u>241,448</u>		<u>243,639</u>	
		433,501		410,702	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>34,430</u>		<u>31,557</u>	
<b>NET CURRENT ASSETS</b>			<u>399,071</u>		<u>379,145</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>413,546</u>		<u>394,377</u>
<b>PROVISIONS FOR LIABILITIES</b>	7		-		3,046
<b>NET ASSETS</b>			<u>413,546</u>		<u>391,331</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		50,000		50,000
Retained earnings			<u>363,546</u>		<u>341,331</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>413,546</u>		<u>391,331</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) 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.
- (b)

**BALANCE SHEET - continued**  
**31 DECEMBER 2018**

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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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 2 September 2019 and were signed on its behalf by:

S Berlemann - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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**1. STATUTORY INFORMATION**

Detection Technologies 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. 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.

**Tangible fixed assets**

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

Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Computer equipment	- 25% on cost

**Stocks**

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

**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.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**2. ACCOUNTING POLICIES - continued**

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2017 - 5) .

**4. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2018	27,329	47,889	7,553	82,771
Additions	-	2,970	459	3,429
At 31 December 2018	<u>27,329</u>	<u>50,859</u>	<u>8,012</u>	<u>86,200</u>
<b>DEPRECIATION</b>				
At 1 January 2018	15,942	45,315	6,282	67,539
Charge for year	<u>2,732</u>	<u>1,052</u>	<u>402</u>	<u>4,186</u>
At 31 December 2018	<u>18,674</u>	<u>46,367</u>	<u>6,684</u>	<u>71,725</u>
<b>NET BOOK VALUE</b>				
At 31 December 2018	<u>8,655</u>	<u>4,492</u>	<u>1,328</u>	<u>14,475</u>
At 31 December 2017	<u>11,387</u>	<u>2,574</u>	<u>1,271</u>	<u>15,232</u>

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

	2018 £	2017 £
Trade debtors	98,880	79,920
Other debtors	<u>19,968</u>	<u>8,574</u>
	<u>118,848</u>	<u>88,494</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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

	2018	2017
	£	£
Trade creditors	31,792	10,043
Taxation and social security	-	18,857
Other creditors	2,638	2,657
	<u>34,430</u>	<u>31,557</u>

**7. PROVISIONS FOR LIABILITIES**

	2017
	£
Deferred tax	<u>3,046</u>
	Deferred tax
	£
Balance at 1 January 2018	3,046
Provided during year	<u>(4,446)</u>
Balance at 31 December 2018	<u>(1,400)</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2018	2017
Number:	Class:	Nominal value:	£	£
50,000	Ordinary	£1	<u>50,000</u>	<u>50,000</u>

**9. ULTIMATE HOLDING COMPANY**

The company is a subsidiary of PeriNet GmbH, a company incorporated in Germany.



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.