

**DETECTION TECHNOLOGIES LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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FOR THE YEAR ENDED 31 DECEMBER 2019**

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**DETECTION TECHNOLOGIES LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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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 2019**

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		12,288		14,475
<b>CURRENT ASSETS</b>					
Stocks		84,037		73,205	
Debtors	5	101,489		118,848	
Cash at bank and in hand		<u>214,104</u>		<u>241,448</u>	
		399,630		433,501	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>38,290</u>		<u>34,430</u>	
<b>NET CURRENT ASSETS</b>			<u>361,340</u>		<u>399,071</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>373,628</u>		<u>413,546</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		50,000		50,000
Retained earnings			<u>323,628</u>		<u>363,546</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>373,628</u>		<u>413,546</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 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)

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 Board of Directors and authorised for issue on 2 July 2020 and were signed on its behalf by:

S Berlemann - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**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 6 (2018 - 4) .

**4. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2019	27,329	50,859	-	8,012	86,200
Additions	-	789	443	1,440	2,672
At 31 December 2019	<u>27,329</u>	<u>51,648</u>	<u>443</u>	<u>9,452</u>	<u>88,872</u>
<b>DEPRECIATION</b>					
At 1 January 2019	18,674	46,367	-	6,684	71,725
Charge for year	2,733	1,321	111	694	4,859
At 31 December 2019	<u>21,407</u>	<u>47,688</u>	<u>111</u>	<u>7,378</u>	<u>76,584</u>
<b>NET BOOK VALUE</b>					
At 31 December 2019	<u>5,922</u>	<u>3,960</u>	<u>332</u>	<u>2,074</u>	<u>12,288</u>
At 31 December 2018	<u>8,655</u>	<u>4,492</u>	<u>-</u>	<u>1,328</u>	<u>14,475</u>

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

	2019 £	2018 £
Trade debtors	89,836	98,880
Other debtors	<u>11,653</u>	<u>19,968</u>
	<u>101,489</u>	<u>118,848</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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

	2019	2018
	£	£
Trade creditors	29,691	31,792
Taxation and social security	5,528	-
Other creditors	<u>3,071</u>	<u>2,638</u>
	<u>38,290</u>	<u>34,430</u>

**7. DEFERRED TAX**

	£
Balance at 1 January 2019	(1,400)
Provided during year	<u>1,400</u>
Balance at 31 December 2019	<u>-</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2019	2018
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.