

Unaudited Financial Statements  
for the Year Ended 31 December 2019  
for  
Advanced Photonics Technologies UK  
Limited

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for the Year Ended 31 December 2019

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Advanced Photonics Technologies UK  
Limited

Company Information  
for the Year Ended 31 December 2019

**DIRECTOR:**

A Geitner

**REGISTERED OFFICE:**

Boston House  
Grove Business Park  
Wantage  
Oxfordshire  
OX12 9FF

**REGISTERED NUMBER:**

04401501

**ACCOUNTANTS:**

Aspen Waite South Ltd  
Boston House  
Grove Business Park  
Wantage  
Oxfordshire  
OX12 9FF

Balance Sheet  
31 December 2019

	Notes	31.12.19 £	£	31.12.18 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		456		636
<b>CURRENT ASSETS</b>					
Debtors	5	16,237		3,592	
Cash at bank and in hand		<u>35,574</u>		<u>18,394</u>	
		51,811		21,986	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>184,988</u>		<u>139,087</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(133,177)</u>		<u>(117,101)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(132,721)</u>		<u>(116,465)</u>
<b>PROVISIONS FOR LIABILITIES</b>			-		127
<b>NET LIABILITIES</b>			<u>(132,721)</u>		<u>(116,592)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>(132,821)</u>		<u>(116,692)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(132,721)</u>		<u>(116,592)</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 director acknowledges his 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 director and authorised for issue on 20 July 2020 and were signed by:

A Geitner - Director

**1. STATUTORY INFORMATION**

Advanced Photonics Technologies UK Limited is a private company, limited by shares, registered in Not specified/Other. 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**

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.

Plant and machinery etc - 15% on cost

**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.

**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.

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

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2018 - 2) .

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 January 2019 and 31 December 2019	<u>1,200</u>
<b>DEPRECIATION</b>	
At 1 January 2019	564
Charge for year	<u>180</u>
At 31 December 2019	<u>744</u>
<b>NET BOOK VALUE</b>	
At 31 December 2019	<u>456</u>
At 31 December 2018	<u>636</u>

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

	31.12.19 £	31.12.18 £
Trade debtors	14,005	-
Other debtors	<u>2,232</u>	<u>3,592</u>
	<u>16,237</u>	<u>3,592</u>

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

	31.12.19 £	31.12.18 £
Trade creditors	1,190	1,212
Taxation and social security	5,139	2,347
Other creditors	<u>178,659</u>	<u>135,528</u>
	<u>184,988</u>	<u>139,087</u>

7. **RELATED PARTY DISCLOSURES**

The company had the following transactions with Advanced Innovative Technologies Group companies during the year.

Sales £20,835 (2018 - £23,791) Purchases £31,947 (2018 - £1,061)

During the year, Advanced Innovative Technologies Group Companies (AITGC) charged interest to Advanced Phototronics Technologies UK Ltd (APTUK) of £6,575, (2018 - £6,513) .

At the year end the balance owed to AITGC by APTUK was £177,819 (2018- £134,693) and is included within Other Creditors as an inter-company loan.

8. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Adphos Innovative Technologies GmbH, registered 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.