

RADARLUX RADAR SYSTEMS (UK) LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2009

Murphy Salisbury
Chartered Accountants and Registered Auditors
15 Warwick Road
Stratford on Avon
Warwickshire
CV37 6YW

WEDNESDAY



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COMPANIES HOUSE

RADARLUX RADAR SYSTEMS (UK) LIMITED

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FOR THE YEAR ENDED 31 MAY 2009

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RADARLUX RADAR SYSTEMS (UK) LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2009

DIRECTORS:

K French
A Rischen
A Bergmann

SECRETARY:

K French

REGISTERED OFFICE:

15 Warwick Road
Stratford-upon-Avon
Warwickshire
CV37 6YW

REGISTERED NUMBER:

04780703 (England and Wales)

AUDITORS:

Murphy Salisbury
Chartered Accountants and Registered Auditors
15 Warwick Road
Stratford on Avon
Warwickshire
CV37 6YW

REPORT OF THE INDEPENDENT AUDITORS TO
RADARLUX RADAR SYSTEMS (UK) LIMITED
UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of Radarlux Radar Systems (UK) Limited for the year ended 31 May 2009 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special 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, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



S Smith (Senior Statutory Auditor)
for and on behalf of Murphy Salisbury
Chartered Accountants and Registered Auditors
15 Warwick Road
Stratford on Avon
Warwickshire
CV37 6YW

9 July 2009

RADARLUX RADAR SYSTEMS (UK) LIMITED

ABBREVIATED BALANCE SHEET

31 MAY 2009

	Notes	2009 £	2008 £
FIXED ASSETS			
Tangible assets	2	1,256	1,230
CURRENT ASSETS			
Stocks		19,999	29,033
Debtors		53,053	16,487
Cash at bank		96,305	104,005
		<u>169,357</u>	<u>149,525</u>
CREDITORS			
Amounts falling due within one year		<u>86,254</u>	<u>108,050</u>
NET CURRENT ASSETS		<u>83,103</u>	<u>41,475</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>84,359</u>	<u>42,705</u>
CAPITAL AND RESERVES			
Called up share capital	3	200	200
Share premium		17,850	17,850
Capital redemption reserve		50	50
Profit and loss account		<u>66,259</u>	<u>24,605</u>
SHAREHOLDERS' FUNDS		<u>84,359</u>	<u>42,705</u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 9 July 2009 and were signed on its behalf by:



K French - Director

RADARLUX RADAR SYSTEMS (UK) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2009

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents net invoiced sales of goods supplied during the period excluding value added tax.

Tangible fixed assets

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

Fixtures and fittings	- 15% on reducing balance
Office equipment	- 33% straight line basis

Stocks

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

Deferred tax

Full provision is made in respect of timing differences that have originated but not reversed at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the accounts. Deferred tax is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantially enacted at the balance sheet date. Deferred tax assets are only recognised where their recoverability in the short term is regarded as more likely than not.

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 the profit and loss account on a straight line basis over the period of the lease.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 June 2008	4,711
Additions	391
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At 31 May 2009	5,102
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DEPRECIATION	
At 1 June 2008	3,481
Charge for year	365
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At 31 May 2009	3,846
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NET BOOK VALUE	
At 31 May 2009	1,256
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At 31 May 2008	1,230
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RADARLUX RADAR SYSTEMS (UK) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 MAY 2009

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2009 £	2008 £
50	'A' Ordinary	£1	50	50
150	'B' Ordinary shares	£1	150	150
			<u>200</u>	<u>200</u>

"A" shares and "B" shares confer the same rights to each of the share holders except those rights described in the company's Articles of Association, which are available from Companies House.

4. ULTIMATE PARENT COMPANY

The ultimate parent company became Jenoptik Gmbh, a company incorporated in Germany.

5. RELATED PARTY DISCLOSURES

The company is a subsidiary of Radarlux Radar Systems Gmbh.

During the year the Company purchased goods to the value of £245,045 (2008: £163,690) from Radarlux Radar Systems Gmbh on normal commercial terms. The balances outstanding at 31 May 2008 was £251 (2008: £18,861).

6. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Jenoptik AG, a company incorporated in Germany.