

**DTS.SOLUTIONS (U.K) LTD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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FOR THE YEAR ENDED 31 DECEMBER 2024

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**DTS.SOLUTIONS (U.K) LTD**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**DIRECTORS:**

Mr N S Bailey  
Mr D S Frith  
Mr W R Rowe  
Mr M J O'Connor  
Mr D R Sheehan  
Mr S J Walker

**REGISTERED OFFICE:**

Barham House  
Generation Business Park, Barford Road  
Little Barford  
St. Neots  
Cambridgeshire  
PE19 6YQ

**REGISTERED NUMBER:**

02278562 (England and Wales)

**AUDITORS:**

MHA, Statutory Auditor  
London

**BALANCE SHEET**  
**31 DECEMBER 2024**

	Notes	2024 £	£	2023 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		634,481		498,372
<b>CURRENT ASSETS</b>					
Stocks		932,594		1,460,313	
Debtors	5	2,369,552		2,227,399	
Cash at bank and in hand		<u>336,013</u>		<u>422,305</u>	
		3,638,159		4,110,017	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>1,221,890</u>		<u>1,721,498</u>	
<b>NET CURRENT ASSETS</b>			<u>2,416,269</u>		<u>2,388,519</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>3,050,750</u>		<u>2,886,891</u>
<b>PROVISIONS FOR LIABILITIES</b>	7		<u>145,035</u>		<u>113,673</u>
<b>NET ASSETS</b>			<u>2,905,715</u>		<u>2,773,218</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		11,000		11,000
Retained earnings			<u>2,894,715</u>		<u>2,762,218</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>2,905,715</u>		<u>2,773,218</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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 11 June 2025 and were signed on its behalf by:

Mr S J Walker - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1. STATUTORY INFORMATION**

DTS.Solutions (U.K) Ltd 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.

**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.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

**Turnover**

Turnover represents net invoiced hire and sale of goods, excluding value added tax. Sales are recognised when the sales invoice is raised by the company. Hire sales are recognised when the hire agreement is agreed with the customer. Each period of hire is invoiced separately on a monthly basis.

**Tangible fixed assets**

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

Plant and machinery	- at varying rates on cost
Fixtures and fittings	- at varying rates on cost
Motor vehicles	- at varying rates on cost

**Stocks**

Stock is valued at the lower of historical cost and net realisable value after making due allowances for slow moving and obsolete items. Net realisable value is calculated as being the amount that could realistically be obtained in an arms length third party sale.

**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.

**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.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. ACCOUNTING POLICIES - continued**

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 25 (2023 - 22 ) .

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 January 2024	918,182	139,369	35,550	1,093,101
Additions	226,048	2,084	-	228,132
Disposals	(4,762)	-	-	(4,762)
At 31 December 2024	1,139,468	141,453	35,550	1,316,471
<b>DEPRECIATION</b>				
At 1 January 2024	447,858	125,636	21,235	594,729
Charge for year	85,723	2,210	4,090	92,023
Eliminated on disposal	(4,762)	-	-	(4,762)
At 31 December 2024	528,819	127,846	25,325	681,990
<b>NET BOOK VALUE</b>				
At 31 December 2024	610,649	13,607	10,225	634,481
At 31 December 2023	470,324	13,733	14,315	498,372

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

	2024 £	2023 £
Trade debtors	718,733	641,778
Amounts owed by group undertakings	1,601,422	1,503,107
Prepayments	49,397	82,514
	<u>2,369,552</u>	<u>2,227,399</u>

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

	2024 £	2023 £
Trade creditors	369,765	946,651
Amounts owed to group undertakings	622,074	274,714
Corporation tax	5,451	51,359
VAT	62,389	64,209
Accrued expenses	162,211	384,565
	<u>1,221,890</u>	<u>1,721,498</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**
**7. PROVISIONS FOR LIABILITIES**

	2024 £	2023 £
Deferred tax	<u>145,035</u>	<u>113,673</u>
		<b>Deferred tax</b>
		£
Balance at 1 January 2024		113,673
Provided during year		<u>31,362</u>
Balance at 31 December 2024		<u>145,035</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2024 £	2023 £
11,000	Ordinary	£1	<u>11,000</u>	<u>11,000</u>

**9. AUDITORS' INFORMATION**

The auditors' report on the financial statements for the year ended 31 December 2024 was unqualified.

The audit report was signed on 25th July 2025 by Stephen Poleykett BA (Hons) FCA (Senior Statutory Auditor) on behalf of MHA, Statutory Auditor. MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

**10. OTHER FINANCIAL COMMITMENTS**

At the balance sheet date the company had £104,167 (2023: £160,409) in outstanding commitments for future minimum lease payments under non-cancellable operating leases.

**11. RELATED PARTY DISCLOSURES**

The company has not disclosed its related party transactions as they are all with other companies that are wholly owned within the group.

**12. POST BALANCE SHEET EVENTS**

On 1 January 2025, all the trade and activities of the company were transferred to CSE Crosscom Limited, a fellow group company.

**13. PARENT ENTITY AND ULTIMATE CONTROLLING PARTY**

The company is a wholly owned subsidiary of CSE Crosscom UK Limited, a company registered in England and Wales with a registered office of No 1, St Paul's Square, Liverpool, Merseyside, United Kingdom. L3 9SG.

The ultimate holding company is CSE Global Limited, an international technology group registered in Singapore and listed on the Singapore Stock Exchange.

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.