

Company registration number SC424152 (Scotland)

ABC 4D LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 JUNE 2024
PAGES FOR FILING WITH REGISTRAR

ABC 4D LIMITED

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ABC 4D LIMITED

BALANCE SHEET

AS AT 29 JUNE 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	3		440		-
Tangible assets	4		43,956		75,025
			<u>44,396</u>		<u>75,025</u>
Current assets					
Debtors	5	51,685		71,679	
Cash at bank and in hand		50,391		45,492	
		<u>102,076</u>		<u>117,171</u>	
Creditors: amounts falling due within one year	6	(56,966)		(55,244)	
Net current assets			<u>45,110</u>		<u>61,927</u>
Total assets less current liabilities			89,506		136,952
Creditors: amounts falling due after more than one year	7		(21,850)		(34,813)
Provisions for liabilities	10		-		(11,509)
Net assets			<u>67,656</u>		<u>90,630</u>
Capital and reserves					
Called up share capital	11		100		100
Profit and loss reserves			67,556		90,530
Total equity			<u>67,656</u>		<u>90,630</u>

ABC 4D LIMITED

BALANCE SHEET (CONTINUED)

AS AT 29 JUNE 2024

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 29 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and

(b) 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 of the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

These financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the board of directors and authorised for issue on 9 December 2024 and are signed on its behalf by:

Mr B Williamson
Director

ABC 4D LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 JUNE 2024

1 Accounting policies

Company information

ABC 4D Limited is a private company limited by shares incorporated in Scotland. The company's registered number and registered office address can be found on the Company Information page.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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 £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover represents invoiced sales of baby scanning services.

1.3 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

1.4 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shortest.

Plant and equipment	20% on cost
Fixtures and fittings	15% on cost
Computer equipment	33% on cost

1.5 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 tax

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.

ABC 4D LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 JUNE 2024

1 Accounting policies

(Continued)

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reserved 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 law that have been enacted or substantively enacted by the period 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.

1.6 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.

1.7 Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2024 Number	2023 Number
Total	24 ==	31 ==

ABC 4D LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 JUNE 2024

3 Intangible fixed assets

	Trademark £
Cost	
At 30 June 2023	-
Additions	440
At 29 June 2024	440
Amortisation and impairment	
At 30 June 2023 and 29 June 2024	-
Carrying amount	
At 29 June 2024	440
At 29 June 2023	-

4 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
Cost					
At 30 June 2023	309,721	37,682	5,205	9,720	362,328
Additions	-	-	696	-	696
Disposals	-	-	-	(9,720)	(9,720)
At 29 June 2024	309,721	37,682	5,901	-	353,304
Depreciation and impairment					
At 30 June 2023	240,721	32,296	4,566	9,720	287,303
Depreciation charged in the year	27,390	3,573	802	-	31,765
Eliminated in respect of disposals	-	-	-	(9,720)	(9,720)
At 29 June 2024	268,111	35,869	5,368	-	309,348
Carrying amount					
At 29 June 2024	41,610	1,813	533	-	43,956
At 29 June 2023	69,000	5,386	639	-	75,025

The net carrying value of tangible fixed assets includes the following in respect of assets held under finance leases or hire purchase contracts.

	2024 £	2023 £
Plant and equipment	21,330	28,440
	21,330	28,440

ABC 4D LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 JUNE 2024

5 Debtors		2024	2023
		£	£
Amounts falling due within one year:			
Other debtors		51,685	71,679
		<u> </u>	<u> </u>
6 Creditors: amounts falling due within one year		2024	2023
		£	£
Bank loans	8	10,000	10,000
Obligations under finance leases		2,963	14,190
Trade creditors		29,462	14,308
Taxation and social security		2,480	3,091
Other creditors		8,419	11,248
Accruals and deferred income		3,642	2,407
		<u> </u>	<u> </u>
		56,966	55,244
		<u> </u>	<u> </u>
7 Creditors: amounts falling due after more than one year		2024	2023
	Notes	£	£
Bank loans and overdrafts	8	10,000	20,000
Obligations under finance leases		11,850	14,813
		<u> </u>	<u> </u>
		21,850	34,813
		<u> </u>	<u> </u>
8 Secured debts		2024	2023
		£	£
Bank loans		20,000	30,000
		<u> </u>	<u> </u>
The bank loan taken out in the year has been personally guaranteed by the directors.			
9 Provisions for liabilities		2024	2023
		£	£
Deferred tax liabilities	10	-	11,509
		<u> </u>	<u> </u>

ABC 4D LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 JUNE 2024

10 Deferred taxation

The following are the major deferred tax liabilities and assets recognised by the company and movements thereon:

	Liabilities 2024 £	Liabilities 2023 £
Balances:		
Accelerated capital allowances	-	11,509
	<u> </u>	<u> </u>
Movements in the year:		2024 £
Liability at 30 June 2023		11,509
Credit to profit or loss		(11,509)
		<u> </u>
Liability at 29 June 2024		-
		<u> </u>

11 Called up share capital

	2024 Number	2023 Number	2024 £	2023 £
Ordinary share capital issued and fully paid				
Ordinary of £1 each	100	100	100	100
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

12 Related party transactions

Transactions with related parties

Expenses were recharged to Ekko Waste Solutions Ltd totalling £2,163 (2023: £1,495 from Ekko Waste Solutions) during the year. This company has common directors, B D R Williamson and R G Murray. The company was due a total balance of £2,163 at the year end from Ekko Waste Solutions Ltd.

The company was due a total balance of £46,370 (2023: £69,660) from WMA Group Ltd at the balance sheet date. This company has common directors, B D R Williamson and R G Murray. This amount is included within other debtors.

In addition, the company rented property from WMA Group Ltd. Rent at a market rate of £28,121 (2023: £28,121) was paid during the year.

The company is due a total balance of £545 (2023: £412) by Ultraclinic Ltd at the balance sheet date. This company has common directors, B D R Williamson, R G Murray & E Ferguson. This amount is included within other debtors.

Consultancy fees of £4,400 (2023: £5,575) were paid to EJJ Medical Ltd, a company in which E Ferguson is also a director. A further £6,020 (2023: £9,170) was paid to EJJ Medical Ltd for sonographer services. This is included within sonographer costs. At the year end £1,675 (2023: £645) was due to EJJ Medical Ltd and this is included within trade creditors.

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.