

Company registration number SC424152 (Scotland)

**ABC 4D LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 29 JUNE 2023**  
**PAGES FOR FILING WITH REGISTRAR**

# ABC 4D LIMITED

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# ABC 4D LIMITED

## BALANCE SHEET

AS AT 29 JUNE 2023

|  |       | 2023            |                 | 2022            |                 |
|--|-------|-----------------|-----------------|-----------------|-----------------|
|  | Notes | £               | £               | £               | £               |
| <b>Fixed assets</b>  |       |                 |                 |                 |                 |
| Tangible assets  | 4     |                 | 75,025          |                 | 79,076          |
| <b>Current assets</b>  |       |                 |                 |                 |                 |
| Debtors  | 5     | 71,679          |                 | 99,975          |                 |
| Cash at bank and in hand                                       |       | 45,492          |                 | 44,322          |                 |
|  |       | <u>117,171</u>  |                 | <u>144,297</u>  |                 |
| <b>Creditors: amounts falling due within one year</b>          | 6     | <u>(55,244)</u> |                 | <u>(68,180)</u> |                 |
| <b>Net current assets</b>                                      |       |                 | <u>61,927</u>   |                 | <u>76,117</u>   |
| <b>Total assets less current liabilities</b>                   |       |                 | 136,952         |                 | 155,193         |
| <b>Creditors: amounts falling due after more than one year</b> | 7     |                 | (34,813)        |                 | (32,340)        |
| <b>Provisions for liabilities</b>                              | 10    |                 | <u>(11,509)</u> |                 | <u>(11,676)</u> |
| <b>Net assets</b>  |       |                 | <u>90,630</u>   |                 | <u>111,177</u>  |
| <b>Capital and reserves</b>                                    |       |                 |                 |                 |                 |
| Called up share capital  | 11    |                 | 100             |                 | 100             |
| Profit and loss reserves                                       |       |                 | 90,530          |                 | 111,077         |
| <b>Total equity</b>  |       |                 | <u>90,630</u>   |                 | <u>111,177</u>  |

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 2023 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.

**ABC 4D LIMITED**

**BALANCE SHEET (CONTINUED)**

**AS AT 29 JUNE 2023**

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The financial statements were approved by the board of directors and authorised for issue on 11 December 2023 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 2023

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### 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 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 |

#### 1.4 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.

##### 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.

# ABC 4D LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 JUNE 2023

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**1 Accounting policies** (Continued)

**1.5 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.

**1.6 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:

|       | <b>2023</b>       | <b>2022</b>       |
|-------|-------------------|-------------------|
|       | <b>Number</b>     | <b>Number</b>     |
| Total | 31                | 28                |
|       | <u>          </u> | <u>          </u> |

**3 Operating loss**

|   | <b>2023</b>       | <b>2022</b>       |
|---|-------------------|-------------------|
|   | <b>£</b>          | <b>£</b>          |
| Operating loss for the year is stated after charging: |                   |                   |
| Depreciation of owned tangible fixed assets           | 28,128            | 7,013             |
|   | <u>          </u> | <u>          </u> |

# ABC 4D LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 JUNE 2023

### 4 Tangible fixed assets

|                                    | Plant and<br>equipment<br>£ | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Motor vehicles<br>£ | Total<br>£     |
|------------------------------------|-----------------------------|-------------------------------|----------------------------|---------------------|----------------|
| <b>Cost</b>                        |                             |                               |                            |                     |                |
| At 30 June 2022                    | 274,171                     | 37,682                        | 5,005                      | 9,720               | 326,578        |
| Additions                          | 35,550                      | -                             | 200                        | -                   | 35,750         |
|                                    | <u>309,721</u>              | <u>37,682</u>                 | <u>5,205</u>               | <u>9,720</u>        | <u>362,328</u> |
| At 29 June 2023                    | 309,721                     | 37,682                        | 5,205                      | 9,720               | 362,328        |
| <b>Depreciation and impairment</b> |                             |                               |                            |                     |                |
| At 30 June 2022                    | 207,318                     | 27,082                        | 3,382                      | 9,720               | 247,502        |
| Depreciation charged in the year   | 33,403                      | 5,214                         | 1,184                      | -                   | 39,801         |
|                                    | <u>240,721</u>              | <u>32,296</u>                 | <u>4,566</u>               | <u>9,720</u>        | <u>287,303</u> |
| At 29 June 2023                    | 240,721                     | 32,296                        | 4,566                      | 9,720               | 287,303        |
| <b>Carrying amount</b>             |                             |                               |                            |                     |                |
| At 29 June 2023                    | 69,000                      | 5,386                         | 639                        | -                   | 75,025         |
|                                    | <u>69,000</u>               | <u>5,386</u>                  | <u>639</u>                 | <u>-</u>            | <u>75,025</u>  |
| At 29 June 2022                    | 66,853                      | 10,600                        | 1,623                      | -                   | 79,076         |
|                                    | <u>66,853</u>               | <u>10,600</u>                 | <u>1,623</u>               | <u>-</u>            | <u>79,076</u>  |

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

|   | 2023<br>£     | 2022<br>£     |
|---|---------------|---------------|
| Plant and equipment                         | 28,440        | 5,411         |
|   | <u>28,440</u> | <u>5,411</u>  |
| <b>5 Debtors</b>                            |               |               |
| <b>Amounts falling due within one year:</b> |               |               |
|   | 2023<br>£     | 2022<br>£     |
| Corporation tax recoverable                 | -             | 7,795         |
| Other debtors                               | 71,679        | 91,545        |
| Prepayments and accrued income              | -             | 635           |
|   | <u>71,679</u> | <u>99,975</u> |

# ABC 4D LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 JUNE 2023

**6 Creditors: amounts falling due within one year**

|                                  |          | <b>2023</b>   | <b>2022</b>   |
|----------------------------------|----------|---------------|---------------|
|                                  |          | £             | £             |
| Bank loans                       | <b>8</b> | 10,000        | 10,000        |
| Obligations under finance leases |          | 14,190        | 11,759        |
| Trade creditors                  |          | 14,308        | 27,020        |
| Taxation and social security     |          | 3,091         | 3,971         |
| Other creditors                  |          | 11,248        | 11,796        |
| Accruals and deferred income     |          | 2,407         | 3,634         |
|                                  |          | <u>55,244</u> | <u>68,180</u> |

**7 Creditors: amounts falling due after more than one year**

|                                  | <b>Notes</b> | <b>2023</b>   | <b>2022</b>   |
|----------------------------------|--------------|---------------|---------------|
|                                  |              | £             | £             |
| Bank loans and overdrafts        | <b>8</b>     | 20,000        | 30,000        |
| Obligations under finance leases |              | 14,813        | 2,340         |
|                                  |              | <u>34,813</u> | <u>32,340</u> |

**8 Secured debts**

|            | <b>2023</b>   | <b>2022</b>   |
|------------|---------------|---------------|
|            | £             | £             |
| Bank loans | <u>30,000</u> | <u>40,000</u> |

The bank loan taken out in the year has been personally guaranteed by the directors.

**9 Provisions for liabilities**

|                          |           | <b>2023</b>   | <b>2022</b>   |
|--------------------------|-----------|---------------|---------------|
|                          |           | £             | £             |
| Deferred tax liabilities | <b>10</b> | <u>11,509</u> | <u>11,676</u> |

# ABC 4D LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 JUNE 2023

### 10 Deferred taxation

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

|                                | Liabilities<br>2023<br>£ | Liabilities<br>2022<br>£ |
|--------------------------------|--------------------------|--------------------------|
| <b>Balances:</b>               |                          |                          |
| Accelerated capital allowances | 11,509                   | 11,676                   |
|                                | <u>          </u>        | <u>          </u>        |
| <b>Movements in the year:</b>  |                          | <b>2023<br/>£</b>        |
| Liability at 30 June 2022      |                          | 11,676                   |
| Credit to profit or loss       |                          | (167)                    |
|                                |                          | <u>          </u>        |
| Liability at 29 June 2023      |                          | 11,509                   |
|                                |                          | <u>          </u>        |

### 11 Called up share capital

|   | 2023<br>Number    | 2022<br>Number    | 2023<br>£         | 2022<br>£         |
|---|-------------------|-------------------|-------------------|-------------------|
| <b>Ordinary share capital<br/>issued and fully paid</b> |                   |                   |                   |                   |
| 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 from Ekko Waste Solutions Ltd totalling £0 (2022: £1,495) during the year. This company has common directors, B D R Williamson and R G Murray.

The company was due a total balance of £69,660 (2022: £29,660 creditor) 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 (2022: £21,123) was paid during the year.

The company is due a total balance of £412 (2022: £279) 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 £5,575 (2022: £13,570) were paid to EJF Medical Ltd, a company in which E Ferguson is also a director. A further £9,170 (2022: £24,810) was paid to EJF Medical Ltd for sonographer services. This is included within sonographer costs. At the year end £645 (2022: £1,085) was due to EJF Medical Ltd and this is included within trade creditors.

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