

Company registration number SC445460 (Scotland)

4D PROPERTY DEVELOPMENT LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
PAGES FOR FILING WITH REGISTRAR

4D PROPERTY DEVELOPMENT LTD

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4D PROPERTY DEVELOPMENT LTD

BALANCE SHEET

AS AT 31 MARCH 2025

| | | 2025 | | 2024 | |
|-------------------------------------------------------|-------|-----------------|-----------------|-----------------|-----------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 3 | | 76,753 | | 76,852 |
| Current assets | | | | | |
| Debtors | 4 | 2,346 | | 2,346 | |
| Cash at bank and in hand | | 3,307 | | 2,738 | |
| | | <u>5,653</u> | | <u>5,084</u> | |
| Creditors: amounts falling due within one year | 5 | <u>(46,009)</u> | | <u>(46,999)</u> | |
| Net current liabilities | | | <u>(40,356)</u> | | <u>(41,915)</u> |
| Net assets | | | <u>36,397</u> | | <u>34,937</u> |
| Capital and reserves | | | | | |
| Called up share capital | 6 | | 2 | | 2 |
| Profit and loss reserves | | | <u>36,395</u> | | <u>34,935</u> |
| Total equity | | | <u>36,397</u> | | <u>34,937</u> |

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were approved by the board of directors and authorised for issue on 21 October 2025 and are signed on its behalf by:

Mr G Dillet
Director

Company registration number SC445460 (Scotland)

4D PROPERTY DEVELOPMENT LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Company information

4D Property Development Ltd is a private company limited by shares incorporated in Scotland. The registered office is 2 Melville Street, Falkirk, Scotland, FK1 1HZ.

1.1 Basis of preparation

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 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

Revenue comprises sales of goods or services provided to customers net of value added tax and other sales taxes, less an appropriate deduction for actual and expected returns and discounts. Revenue is recognised when performance obligations are satisfied and the control of goods or services is transferred to the buyer. Where the performance obligation is satisfied over time, revenue is recognised in accordance with its progress towards complete satisfaction of that performance obligation.

When cash inflows are deferred and represent a financing arrangement, the promised consideration is adjusted for the effects of the time value of money, which is recognised as interest income.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------------|----------------------|
| Freehold land and buildings | None |
| Fixtures and fittings | 15% Reducing Balance |

Freehold land and assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

4D PROPERTY DEVELOPMENT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Employees

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

| | 2025 Number | 2024 Number |
|-------|----------------|----------------|
| Total | 1 | 1 |

3 Tangible fixed assets

| | Land and buildings | Plant and machinery etc | Total |
|------------------------------------|-----------------------|----------------------------|--------|
| | £ | £ | £ |
| Cost | | | |
| At 1 April 2024 and 31 March 2025 | 76,195 | 3,924 | 80,119 |
| Depreciation and impairment | | | |
| At 1 April 2024 | - | 3,267 | 3,267 |
| Depreciation charged in the year | - | 99 | 99 |
| At 31 March 2025 | - | 3,366 | 3,366 |
| Carrying amount | | | |
| At 31 March 2025 | 76,195 | 558 | 76,753 |
| At 31 March 2024 | 76,195 | 657 | 76,852 |

4 Debtors

| | 2025 £ | 2024 £ |
|---------------------------------------------|-----------|-----------|
| Amounts falling due within one year: | | |
| Other debtors | 2,346 | 2,346 |

5 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|-----------------|-----------|-----------|
| Other creditors | 46,009 | 46,999 |

6 Called up share capital

| | 2025 Number | 2024 Number | 2025 £ | 2024 £ |
|---------------------------------------------------------|----------------|----------------|-----------|-----------|
| Ordinary share capital Issued and fully paid | | | | |
| A Ordinary of £1 each | 1 | 1 | 1 | 1 |
| B Ordinary of £1 each | 1 | 1 | 1 | 1 |
| | 2 | 2 | 2 | 2 |

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Called up share capital

(Continued)

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