

**5D PROJECT MANAGEMENT LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

## 5D Project Management Limited Contents

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	<b>Page</b>
Accountants' Report	1
Balance Sheet	2–3
Notes to the Financial Statements	4–7

**5D Project Management Limited  
Accountants' Report  
For The Year Ended 30 September 2025**

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**Report to the director on the preparation of the unaudited statutory accounts of 5D Project Management Limited for the year ended 30 September 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of 5D Project Management Limited which comprise the Profit and Loss Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the director of 5D Project Management Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of 5D Project Management Limited and state those matters that we have agreed to state to the director of 5D Project Management Limited, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at [http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than 5D Project Management Limited and its director as a body for our work or for this report.

It is your duty to ensure that 5D Project Management Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of 5D Project Management Limited. You consider that 5D Project Management Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of 5D Project Management Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

26 November 2025

Nuvo Scotland Limited  
Bankhead Drive  
City South Office Park  
Portlethen  
Aberdeen  
AB12 4XX

**5D Project Management Limited**  
**Balance Sheet**  
**As At 30 September 2025**

Registered number: SC515382

	Notes	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		1,225		4,069
			<u>1,225</u>		<u>4,069</u>
<b>CURRENT ASSETS</b>					
Debtors	5	17,823		8,234	
Cash at bank and in hand		192,958		199,673	
		<u>210,781</u>		<u>207,907</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	6		(25,121 )		(31,017 )
			<u>185,660</u>		<u>176,890</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>185,660</u>		<u>176,890</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>186,885</u>		<u>180,959</u>
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation	7		(306 )		(1,017 )
			<u>186,579</u>		<u>179,942</u>
<b>NET ASSETS</b>			<u>186,579</u>		<u>179,942</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Profit and Loss Account			186,479		179,842
			<u>186,579</u>		<u>179,942</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>186,579</u>		<u>179,942</u>

**5D Project Management Limited**  
**Balance Sheet (continued)**  
**As At 30 September 2025**

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For the year ending 30 September 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 in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr M Thomas

Director

25 November 2025

The notes on pages 4 to 7 form part of these financial statements.

**5D Project Management Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 September 2025**

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**1. General Information**

5D Project Management Limited is a private company, limited by shares, incorporated in Scotland, registered number SC515382. The registered office is Bogton Cottage, Auchenblae, Laurencekirk, AB30 1UD.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**2.3. Tangible Fixed Assets and Depreciation**

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Assets held under finance leases are depreciated in the same way as owned assets.

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	33% on cost
Fixtures & Fittings	25% on cost
Computer Equipment	33% on cost

**2.4. Leasing and Hire Purchase Contracts**

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

**2.5. Financial Instruments**

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument.

**Basic financial assets**

Basic financial assets, which include trade and other debtors and cash and bank balances are measured at transaction price including transaction costs.

Financial assets are derecognised when the contractual rights to cash flows from the asset expire or are settled or when the company transfers the risks and rewards of ownership to another entity.

**Basic financial liabilities**

Basic financial liabilities, which include trade and other creditors and bank loans payable within one year are not amortised and is recognised at transaction price.

Debt instruments are initially recognised at transaction price plus transaction cost and subsequently carried at amortised cost using the effective interest rate method.

Financial liabilities are derecognised when the company's contractual obligations are discharged.

**Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs.

**5D Project Management Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2025**

**2.6. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

**Deferred tax**

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

**2.7. Pensions**

The company operates a defined pension contribution scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 1 (2024: 1)

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 October 2024	390	882	13,665	14,937
Additions	-	-	533	533
Disposals	-	-	(2,457)	(2,457)
As at 30 September 2025	<u>390</u>	<u>882</u>	<u>11,741</u>	<u>13,013</u>
<b>Depreciation</b>				
As at 1 October 2024	64	677	10,127	10,868
Provided during the period	129	165	2,280	2,574
Disposals	-	-	(1,654)	(1,654)
As at 30 September 2025	<u>193</u>	<u>842</u>	<u>10,753</u>	<u>11,788</u>
<b>Net Book Value</b>				
As at 30 September 2025	<u>197</u>	<u>40</u>	<u>988</u>	<u>1,225</u>
As at 1 October 2024	<u>326</u>	<u>205</u>	<u>3,538</u>	<u>4,069</u>

**5D Project Management Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2025**

**5. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	16,540	-
Prepayments and accrued income	950	7,933
VAT	333	301
	<u>17,823</u>	<u>8,234</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	305
Corporation tax	24,085	29,306
Other taxes and social security	312	-
Director's loan account	724	1,406
	<u>25,121</u>	<u>31,017</u>

**7. Deferred Taxation**

The provision for deferred tax is made up as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other timing differences	<u>306</u>	<u>1,017</u>

**8. Provisions for Liabilities**

	<b>Deferred Tax</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
As at 1 October 2024	1,017	1,017
Deferred taxation	(711 )	(711 )
Balance at 30 September 2025	<u>306</u>	<u>306</u>

**9. Other Commitments**

The total of future minimum lease payments under non-cancellable operating leases are as following:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Not later than one year	6,430	-
Later than one year and not later than five years	9,360	-
	<u>15,790</u>	<u>-</u>

**5D Project Management Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2025**

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10. **Directors Advances, Credits and Guarantees**

Included within Debtors are the following loans to directors:

	<b>As at 1 October 2024</b>	<b>Amounts advanced</b>	<b>Amounts repaid</b>	<b>Amounts written off</b>	<b>As at 30 September 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Mr Martin Thomas	(1,768 )	1,726	(682 )	-	(724 )

The above loan is interest free and has no fixed repayment terms.

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.