

COMPANY REGISTRATION NUMBER 02193859

4D UK LIMITED
ABBREVIATED ACCOUNTS
31 DECEMBER 2011

WEDNESDAY



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02/05/2012

#307

COMPANIES HOUSE

HW
Chartered Accountants & Statutory Auditor
Bridge House
157 Ashley Road
Hale
Altrincham
Cheshire
WA14 2UT

4D UK LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 31 DECEMBER 2011

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4D UK LIMITED

INDEPENDENT AUDITOR'S REPORT TO 4D UK LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts which comprise the Balance Sheet and the related notes, together with the financial statements of 4D UK Limited for the year ended 31 December 2011 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

Other information

On 25/4/12 we reported as auditor to the members of the company on the financial statements prepared under Section 396 of the Companies Act 2006 and our report included the following paragraph:

HW.

CAROL GRAHAM FCA (Senior
Statutory Auditor)
For and on behalf of
HW
Chartered Accountants
& Statutory Auditor

Bridge House
157 Ashley Road
Hale
Altrincham
Cheshire
WA14 2UT

25/4/12

4D UK LIMITED

ABBREVIATED BALANCE SHEET

31 DECEMBER 2011

	Note	2011 £	£	2010 £	£
Fixed assets	2				
Tangible assets			504		975
Current assets					
Stocks		362		362	
Debtors		6,428		93,348	
Cash at bank and in hand		152,578		118,625	
		159,368		212,335	
Creditors: Amounts falling due within one year		<u>9,301</u>		<u>90,987</u>	
Net current assets			<u>150,067</u>		121,348
Total assets less current liabilities			<u>150,571</u>		<u>122,323</u>
Capital and reserves					
Called-up equity share capital	3		195,802		195,802
Profit and loss account			<u>(45,231)</u>		<u>(73,479)</u>
Shareholders' funds			<u>150,571</u>		<u>122,323</u>

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 25/4/12, and are signed on their behalf by

L Ribardiere
Director

Company Registration Number 02193859



The notes on pages 3 to 5 form part of these abbreviated accounts.

4D UK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2011

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with applicable UK accounting standards

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

Turnover is recognised when a right to consideration has been obtained through performance under each order and reflects the goods distributed during the year

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Plant & Machinery	- 25% Reducing balance
Computer Equipment	- 33 1/3% On cost/reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold

4D UK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2011

1. Accounting policies *(continued)*

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit

Financial instruments

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 entity after deducting all of its financial liabilities

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity

2. Fixed assets

	Tangible Assets £
Cost	
At 1 January 2011	18,465
Additions	138
Disposals	<u>(3,703)</u>
At 31 December 2011	<u>14,900</u>
Depreciation	
At 1 January 2011	17,490
Charge for year	605
On disposals	<u>(3,699)</u>
At 31 December 2011	<u>14,396</u>
Net book value	
At 31 December 2011	<u>504</u>
At 31 December 2010	<u>975</u>

4D UK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2011

3. Share capital

Authorised share capital:

	2011 £	2010 £
500,000 Ordinary shares of £1 each	<u>500,000</u>	<u>500,000</u>

Allotted, called up and fully paid:

	2011 No	£	2010 No	£
195,802 Ordinary shares of £1 each	<u>195,802</u>	<u>195,802</u>	<u>195,802</u>	<u>195,802</u>

4. Ultimate parent company

The company's ultimate parent undertaking at the balance sheet date was 4D SA, a company incorporated in France