

**REGISTERED NUMBER: 05944067 (England and Wales)**

**3DIFS LIMITED**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2018**

Sephton & Company LLP  
Chartered Certified Accountants  
Marston House  
5 Elmdon Lane  
Marston Green  
Solihull  
West Midlands  
B37 7DL

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FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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**3DIFS LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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**DIRECTORS:**

J T Isaacs  
C W Prescott  
Miss J A Pearce

**SECRETARY:**

J T Isaacs

**REGISTERED OFFICE:**

Unit 1, Elm Court  
Meriden Business Park  
Copse Drive  
Coventry  
West Midlands  
CV5 9RG

**REGISTERED NUMBER:**

05944067 (England and Wales)

**ACCOUNTANTS:**

Scpton & Company LLP  
Chartered Certified Accountants  
Marston House  
5 Elmdon Lane  
Marston Green  
Solihull  
West Midlands  
B37 7DL

**BALANCE SHEET**  
**30 SEPTEMBER 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		15,153		29,262
<b>CURRENT ASSETS</b>					
Debtors	5	1,008,011		707,150	
Cash at bank and in hand		<u>280,511</u>		<u>414,189</u>	
		1,288,522		1,121,339	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>307,399</u>		<u>369,436</u>	
<b>NET CURRENT ASSETS</b>			<u>981,123</u>		<u>751,903</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>996,276</u>		<u>781,165</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>996,176</u>		<u>781,065</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>996,276</u>		<u>781,165</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 3 April 2019 and were signed on its behalf by:

J T Isaacs - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018

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1. **STATUTORY INFORMATION**

3DIFS Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

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

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on cost

**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 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 reversed 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 laws that have been enacted or substantively enacted by the year 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.

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 15 (2017 - 14).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2018**

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 October 2017	32,180	16,350	48,808	97,338
Additions	-	-	4,218	4,218
Disposals	-	(16,350)	-	(16,350)
At 30 September 2018	<u>32,180</u>	<u>-</u>	<u>53,026</u>	<u>85,206</u>
<b>DEPRECIATION</b>				
At 1 October 2017	22,047	4,088	41,941	68,076
Charge for year	2,533	-	3,532	6,065
Eliminated on disposal	-	(4,088)	-	(4,088)
At 30 September 2018	<u>24,580</u>	<u>-</u>	<u>45,473</u>	<u>70,053</u>
<b>NET BOOK VALUE</b>				
At 30 September 2018	<u>7,600</u>	<u>-</u>	<u>7,553</u>	<u>15,153</u>
At 30 September 2017	<u>10,133</u>	<u>12,262</u>	<u>6,867</u>	<u>29,262</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	61,398	75,510
Amounts owed by group undertakings	820,059	544,959
Other debtors	<u>126,554</u>	<u>86,681</u>
	<u>1,008,011</u>	<u>707,150</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade creditors	48,315	22,508
Taxation and social security	72,559	161,579
Other creditors	<u>186,525</u>	<u>185,349</u>
	<u>307,399</u>	<u>369,436</u>

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.