

**3D Instruments Limited**  
**Unaudited abbreviated accounts**  
**30 April 2007**

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COMPANIES HOUSE

# **3D Instruments Limited**

## **Abbreviated accounts**

**Year ended 30 April 2007**

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# 3D Instruments Limited

## Abbreviated balance sheet

30 April 2007

	Note	2007	2006
		£	£
<b>Fixed assets</b>	<b>2</b>		
Intangible assets		19,178	23,642
Tangible assets		1	32
Investments		43,500	43,500
		<u>62,679</u>	<u>67,174</u>
<b>Current assets</b>			
Debtors		713	426
Cash at bank and in hand		1,810	1,080
		<u>2,523</u>	<u>1,506</u>
<b>Creditors Amounts falling due within one year</b>		<u>4,446</u>	<u>5,321</u>
<b>Net current liabilities</b>		<u>(1,923)</u>	<u>(3,815)</u>
<b>Total assets less current liabilities</b>		<u>60,756</u>	<u>63,359</u>
<b>Capital and reserves</b>			
Called-up equity share capital	3	154,700	154,700
Share premium account		21,897	21,897
Profit and loss account		(115,841)	(113,238)
<b>Shareholders' funds</b>		<u>60,756</u>	<u>63,359</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

These abbreviated accounts were approved by the directors on 27/4/2008 and are signed on their behalf by

R G Kybird



The notes on pages 2 to 4 form part of these abbreviated accounts.

# 3D Instruments Limited

## Notes to the abbreviated accounts

Year ended 30 April 2007

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### 1 Accounting policies

#### Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

#### Amortisation

Amortisation 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

Intellectual property rights - 20% reducing balance

#### 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 - 33% straight line

#### Research and development

Development costs incurred on specific projects are capitalised when recoverability can be assessed with reasonable certainty and will be amortised in line with expected sales use arising from the projects. All other development costs are written off in the year of expenditure.

Development costs represent long term investment in the company's technology and whilst active interest of third parties is maintained, the directors consider it correct to include such costs as intangible assets.

### 2 Fixed assets

	<b>Intangible Assets £</b>	<b>Tangible Assets £</b>	<b>Investments £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 May 2006	48,895	924	43,500	93,319
Additions	330	—	—	330
<b>At 30 April 2007</b>	<b><u>49,225</u></b>	<b><u>924</u></b>	<b><u>43,500</u></b>	<b><u>93,649</u></b>
<b>Depreciation</b>				
At 1 May 2006	25,253	892	—	26,145
Charge for year	4,794	31	—	4,825
<b>At 30 April 2007</b>	<b><u>30,047</u></b>	<b><u>923</u></b>	<b><u>—</u></b>	<b><u>30,970</u></b>
<b>Net book value</b>				
<b>At 30 April 2007</b>	<b><u>19,178</u></b>	<b><u>1</u></b>	<b><u>43,500</u></b>	<b><u>62,679</u></b>
At 30 April 2006	<u>23,642</u>	<u>32</u>	<u>43,500</u>	<u>67,174</u>

# 3D Instruments Limited

## Notes to the abbreviated accounts

Year ended 30 April 2007

### 2 Fixed assets (continued)

The company owns 36.25% of the issued share capital of the company listed below

	2007 £	2006 £
<b>Aggregate capital and reserves</b>		
3DI Power Limited	89,854	92,359
<b>Profit and (loss) for the year</b>		
3DI Power Limited	(2,505)	(2,882)

#### Nature of business

3DI Power Limited - Development and exploitation of Intellectual Property Rights

3DI Power Limited is incorporated in England and Wales

### 3. Share capital

#### Authorised share capital

	2007 £	2006 £
10,000 A shares of £1 each	10,000	10,000
500,000 B shares of £1 each	500,000	500,000
	<u>510,000</u>	<u>510,000</u>

#### Allotted, called up and fully paid

	2007		2006	
	No	£	No	£
A shares of £1 each	6,200	6,200	6,200	6,200
B shares of £1 each	148,500	148,500	148,500	148,500
	<u>154,700</u>	<u>154,700</u>	<u>154,700</u>	<u>154,700</u>

# **3D Instruments Limited**

## **Notes to the abbreviated accounts**

**Year ended 30 April 2007**

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### **3 Share capital *(continued)***

The 'A' shares and the 'B' shares are treated as one class of shares for the purposes of any dividend

On winding up the surplus assets are distributed as follows -

a) Firstly to the holders of the 'B' shares (including any premium) b) Secondly to the holders of the 'A' shares (including any premium) c) The balance is to be distributed as if the 'A' shares and the 'B' shares were one class of share

The 'A' shares carry the right to 51 votes per share. The 'B' shares carry the right to one vote per share. The number of votes per 'A' shares is reduced by the number of bonus 'B' shares issued (see below)

#### **Bonus Issues**

The 'A' shares carry the right for the holder to receive bonus 'B' shares by capitalisation of reserves. Ten bonus 'B' shares will be issued for each 'A' share held on the following occasions -

- (1) Reserves exceed £100,000
- (2) Reserves exceed £200,000
- (3) Reserves exceed £300,000
- (4) Reserves exceed £400,000
- (5) Reserves exceed £500,000

Each sum is stated net of prior capitalisation to fund the issue of bonus shares

This entitlement expires on 27 March 2012