

3D Instruments Limited
Unaudited abbreviated accounts
30 April 2010

COMPANY REGISTRATION NUMBER 2709634

SATURDAY



3D Instruments Limited

Abbreviated accounts

Year ended 30 April 2010

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3D Instruments Limited

Abbreviated balance sheet

30 April 2010

Company number: 2709634

| | Note | 2010 | | 2009 | |
|---|------|-------|-----------|-------|-----------|
| | 2 | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Intangible assets | | | 9,820 | | 12,274 |
| Tangible assets | | | 1 | | 1 |
| Investments | | | 43,500 | | 43,500 |
| | | | 53,321 | | 55,775 |
| Current assets | | | | | |
| Debtors | | 912 | | 777 | |
| Cash at bank and in hand | | 18 | | 132 | |
| | | 930 | | 909 | |
| Creditors: Amounts falling due within one year | | 3,983 | | 3,417 | |
| Net current liabilities | | | (3,053) | | (2,508) |
| Total assets less current liabilities | | | 50,268 | | 53,267 |
| Capital and reserves | | | | | |
| Called-up equity share capital | 3 | | 154,700 | | 154,700 |
| Share premium account | | | 21,897 | | 21,897 |
| Profit and loss account | | | (126,329) | | (123,330) |
| Shareholders' funds | | | 50,268 | | 53,267 |


The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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 28th Jan'y 2011 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 2010

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 April 2008)

Turnover

The turnover shown in the profit and loss account represents the amount of goods and services provided during the year, exclusive of Value Added Tax

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

| | Intangible Assets £ | Tangible Assets £ | Investments £ | Total £ |
|--|------------------------------------|----------------------------------|--------------------------|--------------------|
| Cost | | | | |
| At 1 May 2009 and 30 April 2010 | <u>49,225</u> | <u>924</u> | <u>43,500</u> | <u>93,649</u> |
| Depreciation | | | | |
| At 1 May 2009 | 36,951 | 923 | — | 37,874 |
| Charge for year | <u>2,454</u> | <u>—</u> | <u>—</u> | <u>2,454</u> |
| At 30 April 2010 | <u>39,405</u> | <u>923</u> | <u>—</u> | <u>40,328</u> |
| Net book value | | | | |
| At 30 April 2010 | <u>9,820</u> | <u>1</u> | <u>43,500</u> | <u>53,321</u> |
| At 30 April 2009 | <u>12,274</u> | <u>1</u> | <u>43,500</u> | <u>55,775</u> |

3D Instruments Limited

Notes to the abbreviated accounts

Year ended 30 April 2010

2. Fixed assets (continued)

The company owns 18.18% of the issued share capital of the company listed below

| | 2009 £ | 2008 £ |
|---------------------------------------|-----------|-----------|
| Aggregate capital and reserves | | |
| 3DI Power Limited | 337,225 | 215,544 |
| Profit and (loss) for the year | | |
| 3DI Power Limited | 26,656 | (7,146) |

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:

| | 2010 £ | 2009 £ |
|-----------------------------|----------------|----------------|
| 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:

| | 2010 | | 2009 | |
|---------------------|----------------|----------------|----------------|----------------|
| | 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 2010

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 23 June 2015