REGISTERED NUMBER: 05944067 (England and Wales)

3DIFS LIMITED

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

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

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2023

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

BALANCE SHEET
30 SEPTEMBER 2023

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		210,140		21,283
CURRENT ASSETS					
Debtors	5	592,260		519,280	
Cash at bank and in hand		439,504		699,101	
		1,031,764		1,218,381	
CREDITORS					
Amounts falling due within one year	6	318,347		381,501	
NET CURRENT ASSETS			713,417		836,880
TOTAL ASSETS LESS CURRENT LIABILITIES			923,557		858,163
PROVISIONS FOR LIABILITIES			41,624		-
NET ASSETS			881,933		858,163
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			881,833		858,063
SHAREHOLDERS' FUNDS			881,933		858,163

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 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
(b) 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 which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
30 SEPTEMBER 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 18 December 2023 and were signed on its behalf by:

J T Isaacs - Director

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 12 (2022 - 12) .

continued...

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 October 2022	49,950	-	67,928	117,878
Additions	13,543	239,180	7,098	259,821
At 30 September 2023	63,493	239,180	75,026	377,699
DEPRECIATION				
At 1 October 2022	36,629	-	59,966	96,595
Charge for year	6,664	59,795	4,505	70,964
At 30 September 2023	43,293	59,795	64,471	167,559
NET BOOK VALUE				
At 30 September 2023	20,200	179,385	10,555	210,140
At 30 September 2022	13,321	-	7,962	21,283

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	63,605	79,854
Amounts owed by group undertakings	52	21
Other debtors	528,603	439,405
	592,260	519,280

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	54,183	43,761
Taxation and social security	58,571	121,847
Other creditors	205,593	215,893
	318,347	381,501

continued...

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 September 2023 and 30 September 2022:

	2023	2022
	£	£
J T Isaacs		
Balance outstanding at start of year	-	-
Amounts advanced	70,906	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	70,906	-