Electro Scan (UK) Limited

Registered Number
09211607
(England and Wales)

Unaudited Financial Statements for the Year ended
31 December 2024

Electro Scan (UK) Limited

Company Information
for the year from 1 January 2024 to 31 December 2024

Directors	Hansen, Charles Allen
	Weston, Bradley Ben
Registered Address	71-75 Shelton Street
	Covent Garden
	London
	WC2H 9JQ
Registered Number	09211607 (England and Wales)

Electro Scan (UK) Limited

Balance Sheet as at
31 December 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	3		3,117		7,495
			3,117		7,495
Current assets					
Debtors	4	867,935		587,708	
Cash at bank and on hand		70,606		83,641	
		938,541		671,349	
Creditors amounts falling due within one year	5	(112,983)		(116,582)	
Net current assets (liabilities)			825,558		554,767
Total assets less current liabilities			828,675		562,262
Provisions for liabilities	6		(638)		-
Net assets			828,037		562,262
Capital and reserves					
Called up share capital			1,000		1,000
Share premium			-		31,232
Other reserves			230,195		198,963
Profit and loss account			596,842		331,067
Shareholders' funds			828,037		562,262

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

The financial statements were approved and authorised for issue by the Board of Directors on 19 December 2025, and are signed on its behalf by:

Hansen, Charles Allen
Director
Registered Company No. 09211607

1. Accounting policies

Statutory information

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

Statement of compliance

The financial statements have been prepared in accordance with the Companies Act 2006 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland including Section 1A Small Entities.

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the financial reporting standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Revenue from rendering of services

Revenue from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

Operating leases

Where, substantially, all the risks and rewards of ownership of the asset do not transfer from the lessor to the company, the lease is treated as an operating lease. Rentals payable under operating leases are charged to the profit and loss account on a straight-line basis over the period of the lease.

Employee benefits

Short-term employee benefits are measured at the undiscounted amount expected to be paid in exchange for the employee's services to the company. Where employees have accrued short-term benefits which the entity has not paid by the balance sheet date, an accrual is recognised within creditors: amounts falling due within one year together with an associated expense in profit or loss. The liabilities are classified as current obligations in the statement of financial position because they are expected to be settled wholly within twelve months after the end of the period.

Defined contribution pension plan

The company operates a defined contribution pension plan for the benefit of its employees. Contributions are recognised as expenses as they become payable. Differences between contributions payable in the year and those actually paid are recognised as either prepayments or accruals in the balance sheet. The assets of the defined contribution pension scheme are held separately from those of the company in an independently administered fund.

Current taxation

Current tax is recognised in profit or loss, except for taxes related to revaluations of land and buildings which are recognised in other comprehensive income.

Current tax represents the amount of tax payable (receivable) in respect of taxable profit (loss) for the current, or past, reporting periods. Current tax is measured at the amount expected to be paid (recovered) using the tax rates and laws which have been enacted, or substantively enacted, by the balance sheet date. Where payments to HM Revenue and Customs exceed liabilities owed, an asset is recognised to the extent of the amount of tax recoverable.

Deferred tax

Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost. Property, plant and equipment is used in the company's principal activity for the production and supply of goods or for administrative purposes and is stated in the balance sheet under the historic cost model. This model requires the assets to be stated at cost less amounts in respect of depreciation and less any accumulated impairment losses. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value (which is the expected amount that would currently be obtained from disposal of an asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life), over the useful economic life of the respective asset as follows:

	Straight line (years)
Vehicles	10
Office Equipment	5

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less.

Bank overdrafts are disclosed separately. For the purpose of the cash flow statement, bank overdrafts form an integral part of the company's cash management and are included as a component of cash and cash equivalents.

2. Average number of employees

	2024	2023
Average number of employees during the year	5	5

3. Tangible fixed assets

	Vehicles	Office Equipment	Total
	£	£	£
Cost or valuation			
At 01 January 24	19,098	10,522	29,620
Additions	-	1,487	1,487
At 31 December 24	19,098	12,009	31,107
Depreciation and impairment			
At 01 January 24	15,701	6,424	22,125
Charge for year	3,397	2,468	5,865
At 31 December 24	19,098	8,892	27,990
Net book value			
At 31 December 24	-	3,117	3,117
At 31 December 23	3,397	4,098	7,495

4. Debtors: amounts due within one year

	2024	2023
	£	£
Amounts owed by group undertakings	779,205	559,984
Other debtors	84,032	11,605
Prepayments and accrued income	4,698	16,119
Total	867,935	587,708

Amounts owed by group undertakings are unsecured, interest-free and repayable on demand.

5. Creditors: amounts due within one year

	2024	2023
	£	£
Trade creditors / trade payables	7,545	-
Taxation and social security	97,530	105,808
Other creditors	-	5,499
Accrued liabilities and deferred income	7,908	5,275
Total	112,983	116,582

6. Provisions for liabilities

	2024	2023
	£	£
Net deferred tax liability (asset)	638	-
Total	638	-

7. Pension commitments

The Company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £3,233 (2023: £2,631). Contributions totalling £566 (2023: £Nil) were due at 31 December 2024.

8. Share capital

1,000 (2023 - 1,000) Ordinary allotted, called up and fully paid shares of £1.00 each.

9. Related party transactions

The Company has taken advantage of the exemption under FRS 102 from disclosing transactions with wholly owned members of the same group.

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