

Registration number SC177399

ATU Consultancy Ltd

Abbreviated Accounts

for the year ended

31st December 2008

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**Chartered Accountants' Report to the Director on the
Unaudited Abbreviated Accounts of ATU Consultancy Ltd**

In accordance with the engagement letter dated 15th April 2008, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the abbreviated accounts of the company on pages 2 to 5 from the accounting records and information and explanations supplied to us.

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken to enable us to compile the abbreviated accounts on behalf of the company's director and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of accounts.

You have acknowledged on the balance sheet at 31st December 2008 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the abbreviated accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.

James Milne & Co

James Milne & Co

Chartered Accountants
5 High Street
Inverurie
Aberdeenshire
AB51 3QA

15th June 2009.

ATU Consultancy Ltd

Abbreviated Balance Sheet at 31st December 2008

	Note	2008		2007	
		£	£	£	£
Fixed assets					
Tangible assets	2		346		976
Current assets					
Debtors		3,803		7,954	
Cash at bank and in hand		<u>2</u>		<u>23,390</u>	
		3,805		31,344	
Creditors: amounts falling due within one year		<u>(2,022)</u>		<u>(10,062)</u>	
Net current assets			<u>1,783</u>		<u>21,282</u>
Net assets			<u><u>2,129</u></u>		<u><u>22,258</u></u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			<u>2,127</u>		<u>22,256</u>
Shareholders' funds			<u><u>2,129</u></u>		<u><u>22,258</u></u>

The director's statements required by Section 249B(4) are shown on the following page which forms part of this balance sheet.

The notes on pages 4 and 5 form an integral part of these abbreviated accounts.

ATU Consultancy Ltd

Balance Sheet (contd.)

**Director's statements required by Section 249B(4)
for the year ended 31st December 2008**

In approving these abbreviated accounts as director of the company I hereby confirm:

- (a) that for the year ended 31st December 2008 the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31st December 2008 and
- (c) that I acknowledge my responsibilities for:
 - (i) ensuring that the company keeps accounting records which comply with Section 221, 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

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

The abbreviated accounts were approved on 15th June 2009 and signed by



R. Paul Baron
Director

The notes on pages 4 and 5 form an integral part of these abbreviated accounts.

ATU Consultancy Ltd

Notes to the Abbreviated Accounts for the year ended 31st December 2008

1. Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention, in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2 Turnover

Turnover represents revenue recognised in the accounts. Revenue is recognised when the company fulfils its contractual obligations to customers by supplying goods and services, plus value added tax charged at the relevant rate less value added tax payable to HM Revenue & Customs under the flat rate scheme for small businesses.

1.3 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery, etc. - 25% reducing balance and 33.3% straight line

1.4 Pensions

The pension cost charged in the financial statements represents the contributions payable by the company during the year.

2. Fixed assets

Tangible fixed assets

	£
Cost	
At 1st January 2008	11,152
Additions	104
	<hr/>
At 31st December 2008	11,256
	<hr/>
Depreciation	
At 1st January 2008	10,176
Charge for the year	734
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At 31st December 2008	10,910
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Net book value	
At 31st December 2008	346
	<hr/>
At 31st December 2007	976
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ATU Consultancy Ltd

Notes to the Abbreviated Accounts for the year ended 31st December 2008

3. Share capital

	2008 £	2007 £
Authorised		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>

4. Transactions with director

The following director had interest free loans during the year. The movements on these loans are as follows:

	Amount owing 2008 £	2007 £	Maximum in year £
R. Paul Baron	<u>570</u>	<u>4,828</u>	<u>4,828</u>