

**ATU Consultancy Ltd**

**Abbreviated Accounts**

**for the year ended**

**31st December 2009**

TUESDAY



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22/06/2010

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COMPANIES HOUSE

**Chartered Accountants' Report to the Director on the  
Unaudited Abbreviated Accounts of ATU Consultancy Ltd  
Registration number SC177399**

In accordance with the engagement letter dated 21st April 2010, and in order to assist you to fulfil your duties under the Companies Act 2006, 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 2009 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 2006. 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

*21st June 2010.*

**ATU Consultancy Ltd**  
**Registration number SC177399**

**Abbreviated Balance Sheet**  
**at 31st December 2009**

	Note	2009		2008	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		132		346
<b>Current assets</b>					
Debtors		20,845		3,803	
Cash at bank and in hand		<u>16,526</u>		<u>2</u>	
		37,371		3,805	
<b>Creditors: amounts falling due within one year</b>		<u>(18,290)</u>		<u>(2,022)</u>	
<b>Net current assets</b>			<u>19,081</u>		<u>1,783</u>
<b>Net assets</b>			<u>19,213</u>		<u>2,129</u>
<b>Capital and reserves</b>					
Called up share capital	3		2		2
Profit and loss account			<u>19,211</u>		<u>2,127</u>
<b>Shareholders' funds</b>			<u>19,213</u>		<u>2,129</u>

The director's statements required by Sections 475(2) and 475(3) 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**  
**Registration number SC177399**

**Abbreviated Balance Sheet (contd.)**

**Director's statements required by Sections 475(2) and 475(3)**  
**for the year ended 31st December 2009**

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

- (a) that for the year ended 31st December 2009 the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006,
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31st December 2009, and
- (c) that I acknowledge my responsibilities for:
  - (i) ensuring that the company keeps accounting records which comply with Section 386, 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 Sections 394 and 395 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 provisions applicable to companies subject to the small companies regime.

The abbreviated accounts were approved on 20th June 2010 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**  
**Registration number SC177399**

**Notes to the Abbreviated Accounts**  
**for the year ended 31st December 2009**

**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 April 2008).

**1.2 Turnover**

Turnover represents revenue recognised in the accounts. Revenue is recognised when the business 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**

	£
<b>Cost</b>	
At 1st January 2009	11,256
At 31st December 2009	<u>11,256</u>
<b>Depreciation</b>	
At 1st January 2009	10,910
Charge for the year	214
At 31st December 2009	<u>11,124</u>
<b>Net book value</b>	
At 31st December 2009	<u>132</u>
At 31st December 2008	<u>346</u>

**ATU Consultancy Ltd**  
**Registration number SC177399**

**Notes to the Abbreviated Accounts**  
**for the year ended 31st December 2009**

**3. Share capital**

	<b>2009</b>	<b>2008</b>
	£	£
<b>Authorised</b>		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid</b>		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>

**4. Advances to director**

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

	<b>Amount owing</b>		<b>Maximum</b>
	<b>2009</b>	<b>2008</b>	<b>in year</b>
	£	£	£
R. Paul Baron	<u>3,334</u>	<u>570</u>	<u>3,334</u>
		<b>Advanced</b>	<b>(Repaid)</b>
		£	£
<b>2009</b>			
January		123	-
February		-	(500)
May		-	(193)
November		3,763	-
December		<u>-</u>	<u>(429)</u>