

Registration number SC177399



ATU Consultancy Ltd

Abbreviated Accounts

for the year ended

31st December 2015

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**Chartered Accountants' Report to the Board of Directors 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 board of directors 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 board of directors 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 board of directors, as a body, 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 2015 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

James Milne

Chartered Accountants
5 High Street
Inverurie
Aberdeenshire
AB51 3QA

13th June 2016



Abbreviated Balance Sheet
at 31st December 2015

	Note	2015		2014	
		£	£	£	£
Fixed assets					
Tangible assets	2		2,798		2,039
Investments	2		52,640		45,593
			<u>55,438</u>		<u>47,632</u>
Current assets					
Debtors		19,740		48,600	
Cash at bank and in hand		<u>9,743</u>		<u>4,106</u>	
		29,483		52,706	
Creditors: amounts falling due within one year		<u>(19,796)</u>		<u>(39,619)</u>	
Net current assets			<u>9,687</u>		<u>13,087</u>
Total assets less current liabilities			65,125		60,719
Provision for liabilities					
Deferred taxation			<u>(560)</u>		<u>(408)</u>
Net assets			<u>64,565</u>		<u>60,311</u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			<u>64,563</u>		<u>60,309</u>
Shareholders' funds			<u>64,565</u>		<u>60,311</u>

The directors' 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.



Abbreviated Balance Sheet (contd.)

**Directors' statements required by Sections 475(2) and 475(3)
for the year ended 31st December 2015**

In approving these abbreviated accounts as directors of the company we hereby confirm:

- (a) that for the year ended 31st December 2015 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 2015, and
- (c) that we acknowledge our 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 2006 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 15 of the Companies Act 2006 relating to small companies.

The abbreviated accounts were approved by the Board on 13/6/16 and signed on its behalf by

R. Paul Baron
Director

Lindsay J. Baron
Director

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



Notes to the Abbreviated Accounts
for the year ended 31st December 2015

1. Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

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 and excludes value added tax. Where services are provided gradually over time revenue is recognised as activity progresses by reference to the value of the work performed.

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 Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value.

1.5 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	Investments	Total
	£	£	£
Cost			
At 1st January 2015	22,976	45,593	68,569
Additions	2,174	7,047	9,221
Disposals	(104)	-	(104)
At 31st December 2015	<u>25,046</u>	<u>52,640</u>	<u>77,686</u>
Depreciation			
At 1st January 2015	20,937	-	20,937
On disposals	(104)	-	(104)
Charge for the year	1,415	-	1,415
At 31st December 2015	<u>22,248</u>	<u>-</u>	<u>22,248</u>
Net book value			
At 31st December 2015	<u>2,798</u>	<u>52,640</u>	<u>55,438</u>
At 31st December 2014	<u>2,039</u>	<u>45,593</u>	<u>47,632</u>

Notes to the Abbreviated Accounts
for the year ended 31st December 2015

3. Share capital

	2015	2014
	£	£
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>

4. Advances to directors

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

	Amount owing		Maximum
	2015	2014	in year
	£	£	£
R. Paul Baron	<u>-</u>	<u>684</u>	<u>684</u>