COMPANY REGISTRATION NUMBER SC193597

S.R.A.T.A. LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

28 FEBRUARY 2015

FRIDAY

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SCT 20/11/2015 #152

COMPANIES HOUSE

A W GRAY & BUTLER
Chartered Accountants
10 Knockbreck Street
TAIN
Ross-Shire
IV19 1BJ

S.R.A.T.A. LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 28 FEBRUARY 2015

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S.R.A.T.A. LIMITED

ACCOUNTANTS' REPORT TO THE DIRECTOR OF S.R.A.T.A. LIMITED

YEAR ENDED 28 FEBRUARY 2015

In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the financial statements of the company on pages 2 to 4 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 prepare the financial statements 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 preparation of financial statements.

You have acknowledged on the balance sheet as at 28 February 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 financial statements. 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 financial statements.

AWGray & Butler

A W GRAY & BUTLER
Chartered Accountants

10 Knockbreck Street
TAIN
Ross-Shire
IV19 1BJ

2 November 2015

S.R.A.T.A. LIMITED

ABBREVIATED BALANCE SHEET

28 FEBRUARY 2015

	Note	2015 £	2015 £	2014 £
FIXED ASSETS	**2**			
Tangible assets			**970**	1,292
CURRENT ASSETS				
Stocks		-		5,750
Debtors		**17,572**		22,687
Cash at bank and in hand		**16,080**		18,488
		33,652		46,925
CREDITORS: Amounts falling due within one year		**19,948**		23,848
NET CURRENT ASSETS			**13,704**	23,077
TOTAL ASSETS LESS CURRENT LIABILITIES			**14,674**	24,369
CAPITAL AND RESERVES				
Called-up equity share capital	**3**		**2**	2
Profit and loss account			**14,672**	24,367
SHAREHOLDER'S FUNDS			**14,674**	24,369

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The director acknowledges his responsibility for:

(i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, 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 financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved and signed by the director and authorised for issue on 3 November 2015.

R. Macdonald.

MR R MACDONALD
Director

The notes on pages 3 to 4 form part of these abbreviated accounts.

S.R.A.T.A. LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 28 FEBRUARY 2015

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	25% reducing balance
Computer	-	25% reducing balance

Work in progress

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 March 2014 and 28 February 2015	**7,791**
DEPRECIATION	
At 1 March 2014	6,499
Charge for year	322
At 28 February 2015	**6,821**
NET BOOK VALUE	
At 28 February 2015	**970**
At 28 February 2014	1,292

S.R.A.T.A. LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 28 FEBRUARY 2015

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2015		2014	
	No	£	No	£
Ordinary shares of £1 each	2	2	2	2