

Registration number SC190092

Achromatic Limited

Abbreviated accounts

for the year ended 31 October 2009

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Achromatic Limited

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Achromatic Limited

**Report to the Director on the preparation of the unaudited
statutory accounts of Achromatic Limited for the year ended 31 October 2009.**

The following reproduces the text of the report prepared for the purposes of section 477 of the Companies Act 2006 in respect of the company's annual financial statements, from which the abbreviated financial statements (set out on pages 2 to 5) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Achromatic Limited for the year ended 31 October 2009 as set out on pages 3 to 8 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the director of Achromatic Limited, as a body, in accordance with the terms of our engagement letter dated 17 November 2011.

Our work has been undertaken solely to enable us to prepare the accounts on behalf of Achromatic Limited and state those matters that we have agreed to state to the director and of Achromatic Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Achromatic Limited and its director for our work or for this report.

It is your duty to ensure that Achromatic Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and (loss)/profit of Achromatic Limited. You consider that Achromatic Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Achromatic Limited. 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 statutory accounts.



**Barrie Scott Limited
Chartered Accountants**

17/8/12

**16-18 Weir Street
Falkirk
FK1 1RA**

Achromatic Limited

**Abbreviated balance sheet
as at 31 October 2009**

		2009		2008	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		2,821		2,997
Current assets					
Debtors		17,893		31,331	
Cash at bank and in hand		57,537		54,115	
		<u>75,430</u>		<u>85,446</u>	
Creditors: amounts falling due within one year		<u>(70,114)</u>		<u>(42,015)</u>	
Net current assets			<u>5,316</u>		<u>43,431</u>
Total assets less current liabilities			<u>8,137</u>		<u>46,428</u>
Net assets			<u><u>8,137</u></u>		<u><u>46,428</u></u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			<u>8,135</u>		<u>46,426</u>
Shareholders' funds			<u><u>8,137</u></u>		<u><u>46,428</u></u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

Achromatic Limited

Abbreviated balance sheet (continued)

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

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

- (a) that for the year stated above 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 31 October 2009 ; and
- (c) that I acknowledge my responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
 - (2) 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 16/05/12 and signed on its behalf by



Alastair Campbell
Director

Registration number SC190092

The notes on pages 4 to 5 form an integral part of these financial statements.

Achromatic Limited

Notes to the abbreviated financial statements for the year ended 31 October 2009

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Revenue recognition

Turnover comprises the fair value of consultancy services provided net of value-added tax. Revenue from consulting is recognised at invoice date when the service has been provided to the customers.

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	-	15% reducing balance
Fixtures, fittings and equipment	-	15% Reducing balance
Computer equipment	-	33 1/3% Straight line

2. Fixed assets

Tangible fixed assets £

Cost

At 1 November 2008

12,903

Additions

908

At 31 October 2009

13,811

Depreciation

At 1 November 2008

9,906

Charge for year

1,084

At 31 October 2009

10,990

Net book values

At 31 October 2009

2,821

At 31 October 2008

2,997

Achromatic Limited

**Notes to the abbreviated financial statements
for the year ended 31 October 2009**

..... continued

3. Share capital	2009 £	2008 £
Authorised		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>
Equity Shares		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>