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REPLACE ORIGINAL

THESE ARE NOW THE STATUTORY ACCOUNTS

PREPARED AS THEY WERE
ON 17 NOV 2022

ATINA SIGNS LTD

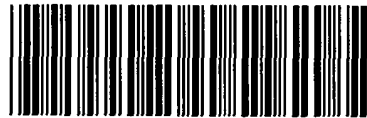
Unaudited Financial Statements

Period of accounts

Start date: 01 October 2021

End date: 30 September 2022

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ATINA SIGNS LTD
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ATINA SIGNS LTD
Company Information
For the year ended 30 September 2022

Director	Terry Manton
Registered Number	SC384628
Registered Office	29 Hope Street Motherwell ML1 1BT
Accountants	Turner Accountancy Limited 101 Park Street Motherwell ML1 1PF

ATINA SIGNS LTD
Director's Report
For the year ended 30 September 2022

Director's report and financial statements

The directors present their annual report and the financial statements for the year ended 30 September 2022.

Principal activities

Principal activity of the company during the year was of sign writer.

Director

The director who served the company throughout the year was as follows:

Terry Manton

Statement of director's responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period. In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

On behalf of the board.


Terry Manton
Director

Date approved: 17 November 2022

ATINA SIGNS LTD
Accountants' Report
For the year ended 30 September 2022

Accountant's report

You consider that the company is exempt from an audit for the year ended 30 September 2022. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Turner Accountancy Limited
30 September 2022



Turner Accountancy Limited
101 Park Street

Motherwell
ML1 1PF
17 November 2022

ATINA SIGNS LTD
Statement of Financial Position
As at 30 September 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	3	6,931	9,228
		6,931	9,228
Current assets			
Stocks	4	8,750	8,500
Debtors	5	32,547	20,162
Cash at bank and in hand		83,605	99,776
		124,902	128,438
Creditors: amount falling due within one year	6	(106,304)	(130,215)
Net current assets		18,598	(1,777)
Total assets less current liabilities		25,529	7,451
Accruals and deferred income		(3,617)	(3,617)
Provisions for liabilities	7	(1,317)	(1,753)
Net assets		20,595	2,081
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account		19,595	1,081
Shareholder's funds		20,595	2,081

ATINA SIGNS LTD
Statement of Financial Position
As at 30 September 2022

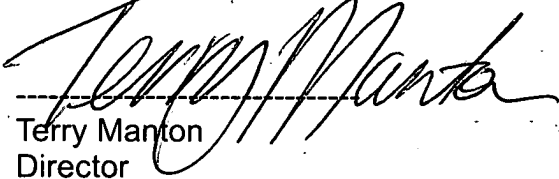
For the year ended 30 September 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 17 November 2022 and were signed by:


Terry Manton
Director

ATINA SIGNS LTD
Statement of Changes in Equity
For the year ended 30 September 2022

	Equity share capital	Retained Earnings	Total
	£	£	£
At 01 October 2020	1,000	33,905	34,905
Profit for the year		51,351	51,351
Total comprehensive income for the year	-	51,351	51,351
Dividends		(84,175)	(84,175)
Total investments by and distributions to owners	-	(84,175)	(84,175)
At 30 September 2021	1,000	1,081	2,081
At 01 October 2021	1,000	1,081	2,081
Profit for the year		78,514	78,514
Total comprehensive income for the year	-	78,514	78,514
Dividends		(60,000)	(60,000)
Total investments by and distributions to owners	-	(60,000)	(60,000)
At 30 September 2022	1,000	19,595	20,595

ATINA SIGNS LTD
Notes to the Financial Statements
For the year ended 30 September 2022

General Information

Atina Signs Ltd is a private company, limited by shares, registered in Scotland, registration number SC384628, registration address 29 Hope Street, Motherwell, ML1 1BT

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Current and deferred tax assets and liabilities are not discounted.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings

15 Reducing Balance

ATINA SIGNS LTD
Notes to the Financial Statements
For the year ended 30 September 2022

Plant and Machinery

25 Reducing Balance

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Average number of employees

Average number of employees during the year was 4 (2021 : 4).

3. Tangible fixed assets

Cost or valuation

	Plant and Machinery £	Fixtures and Fittings £	Total £
At 01 October 2021	60,472	345	60,817
Additions	-	-	-
Disposals	-	-	-
At 30 September 2022	60,472	345	60,817

Depreciation

At 01 October 2021	51,338	251	51,589
Charge for year	2,283	14	2,297
On disposals	-	-	-
At 30 September 2022	53,621	265	53,886

Net book values

Closing balance as at 30 September 2022	6,851	80	6,931
Opening balance as at 01 October 2021	9,134	94	9,228

4. Stocks

	2022 £	2021 £
Work in Progress	8,750	8,500
	8,750	8,500

ATINA SIGNS LTD
Notes to the Financial Statements
For the year ended 30 September 2022

5. Debtors: amounts falling due within one year

	2022	2021
	£	£
Trade Debtors	32,547	20,081
PAYE & Social Security	0	81
	<u>32,547</u>	<u>20,162</u>

6. Creditors: amount falling due within one year

	2022	2021
	£	£
Trade Creditors	5,602	3,000
Corporation Tax	18,854	12,615
Other Creditors	60,000	70,175
Wages & Salaries Control Account	0	3,214
Directors' Current Accounts	10,551	28,680
VAT	11,297	12,531
	<u>106,304</u>	<u>130,215</u>

7. Provisions for liabilities

	2022	2021
	£	£
Deferred Tax	1,317	1,753
	<u>1,317</u>	<u>1,753</u>