

Registration number: 03650989

# Atmos Medical Limited

Abbreviated Accounts

for the Year Ended 31 December 2015

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## Atmos Medical Limited

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**Independent Auditor's Report to  
Atmos Medical Limited  
Under section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of Atmos Medical Limited for the year ended 31 December 2015 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report 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, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

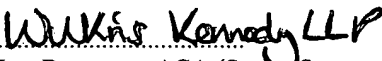
The director is responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

  
Lee Beaumont ACA (Senior Statutory Auditor)  
For and on behalf of Wilkins Kennedy LLP, Statutory Auditor

Carnac Place  
Cams Hall Estate  
Fareham  
Hampshire  
PO16 8UY

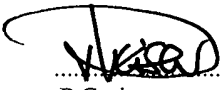
Date: 15/4/16 .....

**Atmos Medical Limited**  
**(Registration number: 03650989)**  
**Abbreviated Balance Sheet at 31 December 2015**

	Note	2015 £	2014 £
<b>Fixed assets</b>			
Tangible fixed assets		-	6,427
<b>Current assets</b>			
Stocks		-	17,179
Debtors		12,556	42,096
Cash at bank and in hand		7,544	6,907
		20,100	66,182
Creditors: Amounts falling due within one year		(3,037)	(60,079)
Net current assets		17,063	6,103
Net assets		17,063	12,530
<b>Capital and reserves</b>			
Called up share capital	3	176,034	176,034
Share premium account		62,384	62,384
Profit and loss account		(221,355)	(225,888)
Shareholders' funds		17,063	12,530

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

Approved by the director on 06/04/16

  
P Greiser  
Director

## Atmos Medical Limited

### Notes to the Abbreviated Accounts for the Year Ended 31 December 2015

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#### 1 Accounting policies

##### **Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

##### **Going concern**

Following the appointment of independent distributors by Atmos MedizinTechnik & Co GmbH in the UK and Ireland during 2014 and 2015, the company is dormant with effect from 1 May 2015.

##### **Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the mark up on refundable costs invoiced to group companies.

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	20% reducing balance basis
Fixtures and fittings	15% reducing balance basis
Exhibition equipment	25% reducing balance basis

##### **Foreign currency**

Profit and loss account transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and the exchange differences are included in the profit and loss account.

##### **Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

##### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as an interest expense in the profit and loss account.

##### **Pensions**

The company operates a defined contribution pension scheme. Contributions are charged in the profit and loss account as they become payable in accordance with the rules of the scheme.

## Atmos Medical Limited

### Notes to the Abbreviated Accounts for the Year Ended 31 December 2015

#### 2 Fixed assets

	Tangible assets £	Total £
<b>Cost</b>		
At 1 January 2015	14,472	14,472
Disposals	<u>(14,472)</u>	<u>(14,472)</u>
At 31 December 2015	<u>-</u>	<u>-</u>
<b>Depreciation</b>		
At 1 January 2015	8,045	8,045
Charge for the year	709	709
Eliminated on disposals	<u>(8,754)</u>	<u>(8,754)</u>
At 31 December 2015	<u>-</u>	<u>-</u>
<b>Net book value</b>		
At 31 December 2015	<u>-</u>	<u>-</u>
At 31 December 2014	<u><u>6,427</u></u>	<u><u>6,427</u></u>

#### 3 Share capital

##### Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	<u>176,034</u>	<u>176,034</u>	<u>176,034</u>	<u>176,034</u>

#### 4 Control

The company is controlled by Atmos Greiser Holding GmbH, a company incorporated in Germany.