

A-T Instruments Ltd**Registered number:** 05115840**Balance Sheet****as at 31 March 2019**

	Notes	2019	2018
		£	£
Fixed assets			
Tangible assets	3	593	698
Current assets			
Stocks		1,380	1,850
Debtors	4	15,986	31,220
Cash at bank and in hand		115,375	99,344
		<u>132,741</u>	<u>132,414</u>
Creditors: amounts falling due within one year	5	(48,356)	(55,823)
Net current assets		<u>84,385</u>	<u>76,591</u>
Net assets		<u>84,978</u>	<u>77,289</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		84,977	77,288
Shareholders' funds		<u>84,978</u>	<u>77,289</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr A J E Thompson

Director

Approved by the board on 5 December 2019

A-T Instruments Ltd
Notes to the Accounts
for the year ended 31 March 2019

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	15% reducing balance
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Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

2 Employees

	2019	2018
	Number	Number
Average number of persons employed by the company	<u>1</u>	<u>1</u>

3 Tangible fixed assets

Plant and

	machinery etc £
Cost	
At 1 April 2018	3,773
At 31 March 2019	<u>3,773</u>
Depreciation	
At 1 April 2018	3,075
Charge for the year	105
At 31 March 2019	<u>3,180</u>
Net book value	
At 31 March 2019	593
At 31 March 2018	<u>698</u>

4 Debtors	2019	2018
	£	£
Trade debtors	<u>15,986</u>	<u>31,220</u>
5 Creditors: amounts falling due within one year	2019	2018
	£	£
Trade creditors	1,646	4,325
Corporation tax	6,516	10,173
Other taxes and social security costs	3,128	5,146
Directors loan account	36,481	35,594
Other creditors	585	585
	<u>48,356</u>	<u>55,823</u>

6 Other information

A-T Instruments Ltd is a private company limited by shares and incorporated in England. Its registered office is:

1 Banc Yr Afon
Gwaelod-y-Garth
Cardiff
CF15 9TU

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.