

**AUTO ATTUNE LTD  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**Auto Attune Ltd**  
**Contents**

---

	<b>Page</b>
Balance Sheet	1–2
Notes to the Financial Statements	3–5

**Auto Attune Ltd**  
**Balance Sheet**  
**As At 30 June 2024**

Registered number: SC632313

	Notes	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Assets	4		30,492		30,492
Tangible Assets	5		29,915		39,332
			60,407		69,824
<b>CURRENT ASSETS</b>					
Stocks	6	27,777		16,647	
Cash at bank and in hand		5,047		3,059	
		32,824		19,706	
<b>Creditors: Amounts Falling Due Within One Year</b>	7		(80,167 )		(63,913 )
			(47,343 )		(44,207 )
<b>NET CURRENT ASSETS (LIABILITIES)</b>					
			13,064		25,617
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
<b>Creditors: Amounts Falling Due After More Than One Year</b>	8		(23,148 )		(27,919 )
			(10,084 )		(2,302 )
<b>NET LIABILITIES</b>					
			100		100
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Profit and Loss Account			(10,184 )		(2,402 )
			(10,084 )		(2,302 )
<b>SHAREHOLDERS' FUNDS</b>					
			(10,084 )		(2,302 )

**Auto Attune Ltd**  
**Balance Sheet (continued)**  
**As At 30 June 2024**

---

For the year ending 30 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

-----

Mr Scott Purdie

Director

29/01/2025

The notes on pages 3 to 5 form part of these financial statements.

**Auto Attune Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 30 June 2024**

---

**1. General Information**

Auto Attune Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC632313 . The registered office is 2 Earls View, Milngavie, Glasgow, G62 7SE.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Intangible Fixed Assets and Amortisation - Goodwill**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of .... years.

**2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0%
Leasehold	0%
Plant & Machinery	10% WDV
Motor Vehicles	0%
Fixtures & Fittings	25% WDV
Computer Equipment	25% WDV

**2.5. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 1 (2023: 1)

**Auto Attune Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2024**

**4. Intangible Assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
As at 1 July 2023	30,492
As at 30 June 2024	<u>30,492</u>
<b>Net Book Value</b>	
As at 30 June 2024	<u>30,492</u>
As at 1 July 2023	<u>30,492</u>

**5. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 July 2023	56,631	1,912	3,188	61,731
Additions	-	556	-	556
As at 30 June 2024	<u>56,631</u>	<u>2,468</u>	<u>3,188</u>	<u>62,287</u>
<b>Depreciation</b>				
As at 1 July 2023	19,169	1,232	1,998	22,399
Provided during the period	9,366	309	298	9,973
As at 30 June 2024	<u>28,535</u>	<u>1,541</u>	<u>2,296</u>	<u>32,372</u>
<b>Net Book Value</b>				
As at 30 June 2024	<u>28,096</u>	<u>927</u>	<u>892</u>	<u>29,915</u>
As at 1 July 2023	<u>37,462</u>	<u>680</u>	<u>1,190</u>	<u>39,332</u>

**6. Stocks**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Stock - materials etc	<u>27,777</u>	<u>16,647</u>

**7. Creditors: Amounts Falling Due Within One Year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	7,500	7,500
RBS Loan	-	3,280
VAT	875	11,991
Director's loan account	71,792	41,142
	<u>80,167</u>	<u>63,913</u>

**8. Creditors: Amounts Falling Due After More Than One Year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
BBL > 1 Yr	<u>23,148</u>	<u>27,919</u>

**Auto Attune Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2024**

---

9. **Share Capital**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	<u>100</u>	<u>100</u>

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.