

**1 ATMOSPHERE LTD  
UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# 1 Atmosphere Ltd

## Contents

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	<b>Page</b>
Abridged Balance Sheet	1–2
Notes to the Abridged Financial Statements	3–4

**1 Atmosphere Ltd**  
**Abridged Balance Sheet**  
**As At 31 March 2025**

Registered number: SC765230

	Notes	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		30,143		803
			<u>30,143</u>		<u>803</u>
<b>CURRENT ASSETS</b>					
Stocks		8,800		7,040	
Debtors		4,777		-	
Cash at bank and in hand		71		1,316	
			<u>13,648</u>		<u>8,356</u>
<b>Creditors: Amounts Falling Due Within One Year</b>			<u>(7,413 )</u>		<u>(26,465 )</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>6,235</u>		<u>(18,109 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>36,378</u>		<u>(17,306 )</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>			<u>(54,793 )</u>		<u>-</u>
<b>NET LIABILITIES</b>			<u>(18,415 )</u>		<u>(17,306 )</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		10		10
Profit and Loss Account			<u>(18,425 )</u>		<u>(17,316 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(18,415)</u>		<u>(17,306)</u>

**1 Atmosphere Ltd**  
**Abridged Balance Sheet (continued)**  
**As At 31 March 2025**

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For the year ending 31 March 2025 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.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet for the year end 31 March 2025 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

Mr Alan Hunter

Director  
30/12/2025

The notes on pages 3 to 4 form part of these financial statements.

**1 Atmosphere Ltd**  
**Notes to the Abridged Financial Statements**  
**For The Year Ended 31 March 2025**

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**1. General Information**

1 Atmosphere Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC765230 . The registered office is 12 Eastfield Road, North Berwick, East Lothian, EH39 4EW.

**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. 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:

Plant & Machinery	25% Reducing Balance
Motor Vehicles	25% Reducing Balance

**2.4. Leasing and Hire Purchase Contracts**

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

**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 (2024: 1)

**1 Atmosphere Ltd**  
**Notes to the Abridged Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**4. Tangible Assets**

	<b>Total</b> <b>£</b>
<b>Cost</b>	
As at 1 April 2024	803
Additions	29,491
As at 31 March 2025	30,294
<b>Depreciation</b>	
As at 1 April 2024	-
Provided during the period	151
As at 31 March 2025	151
<b>Net Book Value</b>	
As at 31 March 2025	30,143
As at 1 April 2024	803

**5. Obligations Under Finance Leases and Hire Purchase**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
The future minimum finance lease payments are as follows:		
Not later than one year	6,195	-
Later than one year and not later than five years	21,644	-
	27,839	-
	27,839	-

**6. Share Capital**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
Allotted, Called up and fully paid	10	10

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.