

Registered number: 09447421

ATOMO LIMITED
ABBREVIATED ACCOUNTS
30 JUNE 2016

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ATOMO LIMITED

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ATOMO LIMITED

The following reproduces the text of the chartered accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF ATOMO LIMITED FOR THE PERIOD ENDED 30 JUNE 2016

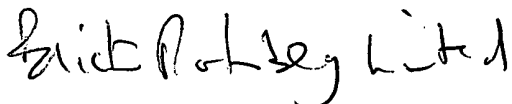
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Atomo Limited for the period ended 30 June 2016 which comprise the profit and loss account, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

This report is made solely to the director of Atomo Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Atomo Limited and state those matters that we have agreed to state to him in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Atomo Limited and its director for our work or for this report.

It is your duty to ensure that Atomo Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the company's assets, liabilities, financial position and loss. You consider that Atomo Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or review of the financial statements of Atomo Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Blick Rothenberg Limited

16 Great Queen Street
Covent Garden
London
WC2B 5AH

17 November 2016

ATOMO LIMITED

REGISTERED NUMBER: 09447421

**ABBREVIATED BALANCE SHEET
AS AT 30 JUNE 2016**

	Note	£	2016 £
Current assets			
Debtors		12,629	
Cash at bank		80,224	
		<u>92,853</u>	
Creditors: amounts falling due within one year		<u>(219,328)</u>	
Net current liabilities			<u>(126,475)</u>
Total assets less current liabilities			<u>(126,475)</u>
Capital and reserves			
Called up share capital	2		1
Profit and loss account			<u>(126,476)</u>
Shareholders' deficit			<u>(126,475)</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 June 2016 and of its loss for the period in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by the sole director:



J M Kelly
Director

Date: 16 November 2016

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

ATOMO LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 30 JUNE 2016

1. Accounting policies

1.1 Basis of preparation of financial statements

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).

1.2 Going concern

The financial statements have been prepared on the going concern basis notwithstanding the fact that the company has a deficiency on shareholders' funds at the end of the year. The director considers this basis to be appropriate as the company has sufficient facilities available from its shareholder to fund its working capital requirements for a period of at least twelve months from the date these financial statements were approved.

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the period, exclusive of Value Added Tax and trade discounts.

1.4 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

1.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the profit and loss account.

1.6 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

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NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 30 JUNE 2016

2. Share capital

2016
£

Allotted, called up and fully paid

1 ordinary share of £1

1

On incorporation the company issued 1 ordinary share of £1 at par, in order to establish the capital structure of the company.

3. Ultimate parent undertaking and controlling party

The immediate and ultimate parent undertaking is Atomo Diagnostics PTY Limited, a company incorporated in Australia. Group financial statements are prepared but are not available to the public.

In the opinion of the director, the immediate controlling party is Atomo Diagnostics PTY Limited. There is no ultimate controlling party.