COMPANY REGISTRATION NUMBER 3768521

A T COMMUNICATIONS LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

FOR

30 JUNE 2007



A T COMMUNICATIONS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2007

CONTENTS	PAGE
Abbreviated balance sheet	1
Notes to the abbreviated accounts	2

A T COMMUNICATIONS LIMITED

ABBREVIATED BALANCE SHEET

30 JUNE 2007

	Note	2007 £	£	2006 £
FIXED ASSETS	2			
Tangible assets			**475,934**	333,248
CURRENT ASSETS				
Debtors		**362,563**		326,097
Cash at bank and in hand		**30,771**		113,444
		393,334		439,541
CREDITORS: Amounts falling due within one year		**329,446**		505,363
NET CURRENT ASSETS/(LIABILITIES)			**63,888**	(65,822)
TOTAL ASSETS LESS CURRENT LIABILITIES			**539,822**	267,426
CREDITORS: Amounts falling due after more than one year			**250,623**	-
			289,199	267,426
CAPITAL AND RESERVES				
Called-up equity share capital	4		**2**	2
Profit and loss account			**289,197**	267,424
SHAREHOLDERS' FUNDS			**289,199**	267,426

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The directors acknowledge their responsibilities for

(i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

These abbreviated accounts were approved by the directors and authorised for issue on 23 April 2008, and are signed on their behalf by

A G THOMAS
Director

A.G. Thomas

The notes on page 1 form part of these abbreviated accounts

A T COMMUNICATIONS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2007

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Plant & Machinery	-	35% on reducing balance
Fixtures & Fittings	-	15% on reducing balance
Motor Vehicles	-	25% on reducing balance

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

Pension costs

The company operates a defined contribution pension scheme for employees The assets of the scheme are held separately from those of the company The annual contributions payable are charged to the profit and loss account

1. ACCOUNTING POLICIES *(continued)*

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold

Deferred tax assets are recognised only to the extent that the directors consider that it is 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 is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

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

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 July 2006	**1,845,667**
Additions	**431,430**
Disposals	**(482,959)**
At 30 June 2007	**1,794,138**
DEPRECIATION	
At 1 July 2006	**1,512,419**
Charge for year	**285,613**
On disposals	**(479,828)**
At 30 June 2007	**1,318,204**

2. FIXED ASSETS *(continued)*

NET BOOK VALUE	
At 30 June 2007	**475,934**
At 30 June 2006	333,248

3. RELATED PARTY TRANSACTIONS

On 1 July 1999 the company acquired fixed assets for £268,387 from A T Communications Europe Limited (the ultimate parent company) The company has paid interest, at a commercial rate, of £3,916 (2006 - £20,789) on the loan account balance

During the year the company has rented, from A T Communications Europe Limited, the premises it operates from at a commercial rent of £40,000 (2006 - £40,000) Also that Company has supplied the services of its Directors and Company Secretary for £151,000 (2006 - £151,000)

Contained within Other creditors is the sum of £101,840 (2006 - £104,526) owed to A G and Mrs F J Thomas The company has paid interest, at a commercial rate, of £7,665 (2006 - £12,779)

The ultimate controlling parties are Mr and Mrs Thomas by virtue of their interests in the shares of the parent company

4. SHARE CAPITAL

Authorised share capital:

	2007	2006
	£	£
1,000 Ordinary shares of £1 each	**1,000**	1,000

Allotted, called up and fully paid:

	2007		2006	
	No	**£**	No	£
Ordinary shares of £1 each	**2**	**2**	2	2

5. ULTIMATE PARENT COMPANY

The ultimate parent company is A T Communications Europe Limited