

COMPANY REGISTRATION NUMBER 3768521

A T COMMUNICATIONS LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR
30 JUNE 2011

SATURDAY



A13G5A9L

A38

25/02/2012

#184

COMPANIES HOUSE

A T COMMUNICATIONS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2011

CONTENTS	PAGE
Abbreviated balance sheet	1
Notes to the abbreviated accounts	3

A T COMMUNICATIONS LIMITED

ABBREVIATED BALANCE SHEET

30 JUNE 2011

	Note	2011 £	2010 £
FIXED ASSETS	2		
Tangible assets		540,095	396,572
CURRENT ASSETS			
Debtors		748,904	560,073
Cash at bank and in hand		2,348	2,805
		<u>751,252</u>	<u>562,878</u>
CREDITORS: Amounts falling due within one year	3	<u>679,260</u>	<u>495,569</u>
NET CURRENT ASSETS		<u>71,992</u>	<u>67,309</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		612,087	463,881
CREDITORS: Amounts falling due after more than one year	4	<u>234,537</u>	<u>226,520</u>
		<u>377,550</u>	<u>237,361</u>

The Balance sheet continues on the following page
The notes on pages 3 to 6 form part of these abbreviated accounts

A T COMMUNICATIONS LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

30 JUNE 2011

	Note	2011 £	2010 £
CAPITAL AND RESERVES			
Called-up equity share capital	6	2	2
Profit and loss account		<u>377,548</u>	<u>237,359</u>
SHAREHOLDERS' FUNDS		<u>377,550</u>	<u>237,361</u>

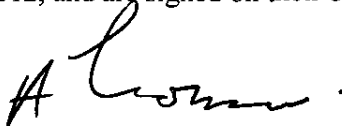
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 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 393, 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 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 21 February 2012, and are signed on their behalf by



A G THOMAS
Director

Company Registration Number 3768521

The notes on pages 3 to 6 form part of these abbreviated accounts

A T COMMUNICATIONS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 JUNE 2011

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 April 2008)

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.

A T COMMUNICATIONS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 JUNE 2011

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.

A T COMMUNICATIONS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 JUNE 2011

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 July 2010	2,262,817
Additions	320,802
Disposals	(47,155)
At 30 June 2011	<u>2,536,464</u>
DEPRECIATION	
At 1 July 2010	1,866,245
Charge for year	168,860
On disposals	(38,736)
At 30 June 2011	<u>1,996,369</u>
NET BOOK VALUE	
At 30 June 2011	<u>540,095</u>
At 30 June 2010	<u>396,572</u>

3. CREDITORS: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company

	2011 £	2010 £
Bank loans and overdrafts	<u>37,843</u>	<u>64,529</u>

4. CREDITORS: Amounts falling due after more than one year

The following liabilities disclosed under creditors falling due after more than one year are secured by the company

	2011 £	2010 £
Bank loans	<u>136,948</u>	<u>155,720</u>

A T COMMUNICATIONS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 JUNE 2011

5. 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 received interest, at a commercial rate, of £8,140 (2010 - £1,339) 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 £75,000 (2010 - £75,000) Also that Company has supplied Management services for £250,000 (2010 - £106,000)

Contained within Other creditors is the sum of £38 (2010 - £102) owed to A G and Mrs F J Thomas

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

6. SHARE CAPITAL

Authorised share capital:

	2011	2010
	£	£
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	2011		2010	
	No	£	No	£
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

7. ULTIMATE PARENT COMPANY

The ultimate parent company is A T Communications Europe Limited