

COMPANY REGISTRATION NUMBER 3768521

A T COMMUNICATIONS LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

FOR

30 June 2016

SMITH MERCIA ACCOUNTANCY SERVICES

Chartered Accountants

4 Sudeley, Dosthill

Tamworth

Staffordshire

B77 1JR

A T COMMUNICATIONS LIMITED
ABBREVIATED BALANCE SHEET
30 June 2016

		2016	2015	
	Note	£	£	£
FIXED ASSETS	2			
Tangible assets		650,705	659,817	
		-----	-----	
CURRENT ASSETS				
Debtors		785,624	907,793	
Cash at bank and in hand		183,160	105,712	
		-----	-----	
		968,784	1,013,505	
CREDITORS: Amounts falling due within one year	3	1,015,197		1,176,456
		-----		-----
NET CURRENT LIABILITIES		(46,413)	(162,951)	
		-----	-----	
TOTAL ASSETS LESS CURRENT LIABILITIES		604,292	496,866	
CREDITORS: Amounts falling due after more than one year	4		107,983	180,621
PROVISIONS FOR LIABILITIES		90,384	58,151	
		-----	-----	
		405,925	258,094	
		-----	-----	

CAPITAL AND RESERVES

Called up equity share capital	6	2	2
Profit and loss account		405,923	258,092
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SHAREHOLDERS' FUNDS		405,925	258,094
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For the year ended 30 June 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These abbreviated accounts were approved by the directors and authorised for issue on 15 December 2016 , and are signed on their behalf by:

A G Thomas Director

Company Registration Number: 3768521

A T COMMUNICATIONS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 JUNE 2016

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 2015).

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.

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 2015	2,882,826
Additions	250,783
Disposals	(774,888)

At 30 June 2016	2,358,721

DEPRECIATION	
At 1 July 2015	2,223,009
Charge for year	247,094
On disposals	(762,087)

At 30 June 2016	1,708,016

NET BOOK VALUE	
At 30 June 2016	650,705

At 30 June 2015	659,817

3. CREDITORS: Amounts falling due within one year

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

	2016	2015
	£	£
Bank loans and overdrafts	337,323	450,747
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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:

	2016	2015
	£	£
Bank loans and overdrafts	33,657	75,006
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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 £4,678 (2015 - £4,362) 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 (2015 - £75,000). Also that Company has supplied Management services for £90,000 (2015 - £90,000). Contained within Other creditors is the sum of £203,252 (2015 - £143,147) 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:

	2016	2015
	£	£
1,000 Ordinary shares of £ 1 each	1,000	1,000
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Allotted, called up and fully paid:

	2016		2015		
	No	£	No	£	
Ordinary shares of £ 1 each	2	2	2	2	2
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7. ULTIMATE PARENT COMPANY

The ultimate parent company is A T Communications Europe Limited.

A T COMMUNICATIONS LIMITED
ACCOUNTANTS' REPORT TO THE DIRECTORS OF A T
COMMUNICATIONS LIMITED
YEAR ENDED 30 JUNE 2016

In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Directors, as a body, for our work or for this report.

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.

You have acknowledged on the balance sheet as at 30 June 2016 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

SMITH MERCIA ACCOUNTANCY SERVICES Chartered Accountants

4 Sudeley, Dosthill Tamworth Staffordshire B77 1JR

15 December 2016

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.