Registered number
09474765

AT Communications NW Ltd

Filleted Accounts

31 March 2018

AT Communications NW Ltd

Registered number: 09474765

Balance Sheet

as at 31 March 2018

	Notes		2018		2017
			£		£
Fixed assets					
Intangible assets	3		9,520		14,280
Tangible assets	4		12,526		15,899
			22,046		30,179
Current assets					
Stocks		250		1,066	
Debtors	5	11,880		24,712	
Cash at bank and in hand		4,469		6,400	
		16,599		32,178	
Creditors: amounts falling due within one year	6	(19,123)		(34,194)	
Net current liabilities			(2,524)		(2,016)
Total assets less current liabilities			19,522		28,163
Creditors: amounts falling due after more than one year	7		(6,667)		(10,667)
Provisions for liabilities			(2,380)		(3,180)
Net assets			10,475		14,316
Capital and reserves					
Called up share capital			2		2
Revaluation reserve	8		12,800		12,800
Profit and loss account			(2,327)		1,514
Shareholders' funds			10,475		14,316

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit 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 the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

A Taylor

Director

Approved by the board on 4 September 2018

AT Communications NW Ltd

Notes to the Accounts

for the year ended 31 March 2018

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	20% straight line basis
Motor vehicles	25% reducing balance basis

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

2 Employees

	2018 Number	2017 Number
Average number of persons employed by the company	3	3

3 Intangible fixed assets

Goodwill:	£
Cost	
At 1 April 2017	23,800
At 31 March 2018	23,800
Amortisation	
At 1 April 2017	9,520
Provided during the year	4,760
At 31 March 2018	14,280

Net book value	
At 31 March 2018	9,520
At 31 March 2017	14,280

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

4 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2017	2,621	20,304	22,925
Additions	840	-	840
Disposals	(30)	-	(30)
At 31 March 2018	3,431	20,304	23,735
Depreciation			
At 1 April 2017	754	6,272	7,026
Charge for the year	687	3,508	4,195
On disposals	(12)	-	(12)
At 31 March 2018	1,429	9,780	11,209
Net book value			
At 31 March 2018	2,002	10,524	12,526
At 31 March 2017	1,867	14,032	15,899

5 Debtors

	2018	2017
	£	£
Trade debtors	11,339	24,273
Other debtors	541	439
	11,880	24,712

6 Creditors: amounts falling due within one year

	2018	2017
	£	£
Obligations under finance lease and hire purchase contracts	4,000	4,000
Trade creditors	-	4,312
Corporation tax	865	3,497
Other taxes and social security costs	2,155	4,278
Other creditors	12,103	18,107
	19,123	34,194

7 Creditors: amounts falling due after one year

	2018	2017
	£	£
Obligations under finance lease and hire purchase contracts	6,667	10,667

8 Revaluation reserve

	2018	2017
	£	£
At 1 April 2017	12,800	12,800
At 31 March 2018	12,800	12,800

9 Other information

AT Communications NW Ltd is a private company limited by shares and incorporated in England. Its registered office is:

76 Mesnes Road

Wigan

WN1 2DE