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**ATRIUM MS INTERNATIONAL
LIMITED**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

28 FEBRUARY 2007



Company no 4531641

ATRIUM MS INTERNATIONAL LIMITED

FINANCIAL STATEMENTS

For the year ended 28 February 2007

Company registration number	4531641
Registered office	Apollo House 6 Bramley Road Mount Farm MILTON KEYNES MK1 1PT
Directors	C J Harrison H Harrison
Secretary	H Harrison
Bankers	National Westminster Bank plc 501 Silbury Boulevard Saxon Gate East MILTON KEYNES MK9 3ER
Solicitors	EMW Law Seckloe House 101 North 13th Street MILTON KEYNES MK9 3NY
Auditors	Grant Thornton UK LLP Registered Auditors Chartered Accountants Grant Thornton House Kettering Parkway KETTERING Northants NN15 6XR

ATRIUM MS INTERNATIONAL LIMITED

FINANCIAL STATEMENTS

For the year ended 28 February 2007

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ATRIUM MS INTERNATIONAL LIMITED

REPORT OF THE DIRECTORS

The directors present their report together with financial statements for the year ended 28 February 2007

Principal activities

The company is principally engaged in acting as a holding company

There was a profit for the year after taxation amounting to £51,226 (2006 loss of £7,677). The directors do not recommend the payment of a dividend and the profit has therefore been transferred to reserves

Directors

The present membership of the Board is set out below. Both directors served on the Board throughout the year.

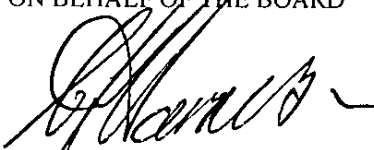
The interests of the directors in the shares of the company, as at 1 March 2006 and 28 February 2007 were as follows:

	Ordinary shares of £1 each	
	2007	2006
C J Harrison	100	100
H Harrison	-	-

Small company exemption

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

ON BEHALF OF THE BOARD



C J Harrison
Director

20 September 2007

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE
UNAUDITED FINANCIAL STATEMENTS OF ATRIUM MS INTERNATIONAL LIMITED**

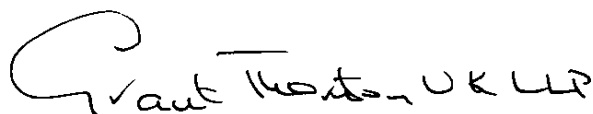
In accordance with the engagement letter dated 20 October 2006, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company for the period ended 28 February 2007 which comprise the principal accounting policies, profit and loss account, 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 board of 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 board of 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 board of 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 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. 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.



**GRANT THORNTON UK LLP
CHARTERED ACCOUNTANTS
KETTERING**

25 September 2007

ATRIUM MS INTERNATIONAL LIMITED

PRINCIPAL ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2005)

The principal accounting policies of the company have remained unchanged from the previous year and are set out below

BASIS OF CONSOLIDATION

The company is exempt from preparing consolidated financial statements on the grounds that, taken together with its subsidiary undertaking, it qualifies as a small group under s248 of the Companies Act 1985. These financial statements therefore present information about the company as an individual undertaking and not about its group.

CASH FLOW STATEMENT

The directors have fallen advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

TURNOVER

Turnover is the total amount receivable by the company for services provided, excluding VAT and trade discounts.

INVESTMENTS

Investments are included at cost less amounts written off.

DEFERRED TAXATION

Deferred tax is recognised on all timing differences where the transactions or events that give the company an obligation to pay more tax in the future, or a right to pay less tax in the future, have occurred by the balance sheet date. Deferred tax assets are recognised when it is more likely than not that they will be recovered. Deferred tax is measured using rates of tax that have been enacted or substantively enacted by the balance sheet date.

ATRIUM MS INTERNATIONAL LIMITED

PRINCIPAL ACCOUNTING POLICIES

FINANCIAL INSTRUMENTS

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

FOREIGN CURRENCIES

Transactions in foreign currencies are translated at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. All exchange differences are dealt with through the profit and loss account.

ATRIUM MS INTERNATIONAL LIMITED**PROFIT AND LOSS ACCOUNT**

For the year ended 28 February 2007

	Note	2007 £	2006 £
Turnover		76,461	-
Other operating charges	2	<u>2,637</u>	<u>7,077</u>
Operating profit/(loss)		<u>73,824</u>	<u>(7,077)</u>
Profit/(loss) on ordinary activities before taxation	1	73,824	(7,077)
Tax on profit/(loss) on ordinary activities	4	<u>22,598</u>	<u>600</u>
Profit/(loss) for the financial year	9	<u>51,226</u>	<u>(7,677)</u>

There were no recognised gains or losses other than the profit for the financial year

The accompanying accounting policies and notes form an integral part of these financial statements

ATRIUM MS INTERNATIONAL LIMITED

BALANCE SHEET AT 28 FEBRUARY 2007

	Note	2007 £	2006 £
Fixed assets			
Investments	5	25,507	25,507
Current assets			
Debtors	6	-	22,842
Cash at bank and in hand		24,419	1,980
		24,419	24,822
Creditors: amounts falling due within one year	7	25,155	76,784
Net current liabilities		(736)	(51,962)
Total assets less current liabilities		24,771	(26,455)
Capital and reserves			
Called up share capital	8	100	100
Profit and loss account	9	24,671	(26,555)
Shareholders' funds	10	24,771	(26,455)

For the year ended 28 February 2007, the company was exempt from audit of its financial statements under section 249A(1) of the Companies Act 1985. No notice has been deposited by members under section 249B(2) calling for an audit in relation to these financial statements.

We acknowledge our responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985, and 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 for the financial year in accordance with the requirements of section 226, and which otherwise comply with the Companies Act relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2005).

The financial statements were approved by the Board of Directors on 20 September 2007.



C J Harrison
Director

The accompanying accounting policies and notes form an integral part of these financial statements.

ATRIUM MS INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 28 February 2007

1 PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION

The profit/(loss) on ordinary activities before taxation is attributable to the principal activity of acting as a holding company

2 OTHER OPERATING CHARGES

	2007 £	2006 £
Administrative expenses	<u>2,646</u>	<u>7,077</u>

3 DIRECTORS

There was no directors' remuneration in the year (2006 £nil)

4 TAX ON PROFIT/(LOSS) ON ORDINARY ACTIVITIES

The tax charge represents

	2007 £	2006 £
Corporation tax	<u>22,600</u>	<u>600</u>
Adjustments in respect of prior years	<u>(2)</u>	<u>-</u>
Current tax charge for the period	<u>22,598</u>	<u>600</u>

5 TANGIBLE FIXED ASSET INVESTMENTS

	Investment in subsidiary undertakings £
Cost	
At 1 March 2006 and at 28 February 2007	<u>25,507</u>
Amounts written off	
At 1 March 2006 and at 28 February 2007	<u>-</u>
Cost and net book amount at 28 February 2007 and at 28 February 2006	<u>25,507</u>

The company owns 100% of the issued ordinary share capital of Atrium Maintenance France SAS, a company incorporated in France, which provides maintenance services to major retailers in France

The subsidiary's profit for the financial period was £37,931 and its aggregate of capital and reserves at 28 February 2007 was £25,345

ATRIUM MS INTERNATIONAL LIMITED**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 28 February 2007

6 DEBTORS

	2007	2006
	£	£
Amounts owed by group undertakings	-	9,684
Amounts owed by related parties	-	13,158
	<u>-</u>	<u>22,842</u>

7 CREDITORS. AMOUNTS FALLING DUE WITHIN ONE YEAR

	2007	2006
	£	£
Other creditors	1,000	1,000
Amounts owed to related parties	-	75,184
Corporation tax	22,600	600
Accruals	1,555	-
	<u>25,155</u>	<u>76,784</u>

8 SHARE CAPITAL

	2007	2006
	£	£
Authorised		
10,000 ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>
Allotted, called up and fully paid		
100 ordinary shares of £1 each	<u>100</u>	<u>100</u>

9 PROFIT AND LOSS ACCOUNT

	£
At 1 March 2006	(26,555)
Profit for the year	<u>51,226</u>
At 28 February 2007	<u>24,671</u>

ATRIUM MS INTERNATIONAL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 28 February 2007

10 RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

	2007 £	2006 £
Profit/(loss) for the financial year	51,226	(7,677)
Shareholders' funds at 28 February 2006	<u>(26,455)</u>	<u>(18,778)</u>
Shareholders' funds 28 February 2007	<u>24,771</u>	<u>(26,455)</u>

11 CAPITAL COMMITMENTS

The company had no capital commitments at 28 February 2007 or 28 February 2006

12 CONTINGENT LIABILITIES

There were no contingent liabilities at 28 February 2007 or 28 February 2006

13 RELATED PARTY TRANSACTIONS

At the year end Atrium MS International Limited owed £nil (2006 £75,184) to Atrium MS Limited. The company was also owed £nil (2006 £13,158) by Maintenance One Services Limited. Both companies are controlled by Mr C J Harrison. There were no transactions with either party during the year.

The company was owed £nil (2006 £9,684) from the French subsidiary, Atrium Maintenance France SAS, as a result of funds transferred during the set up of this company. During the year costs of £76,461 (2006 £9,684) were recharged to Atrium Maintenance France SAS.

14 ULTIMATE PARENT UNDERTAKING

The entity's controlling and ultimate controlling party is Colin Harrison by virtue of his 100% shareholding.