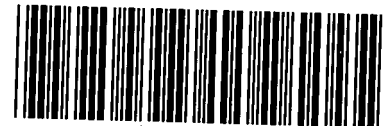


A & T Services Limited

**Abbreviated Accounts
Year Ended 31 December 2013**

Company Registration Number: 02570142

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A & T Services Limited
Contents

Independent Auditor's Report	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3 to 5

Independent Auditor's Report to A & T Services Limited
Under section 449 of the Companies Act 2006

We have examined the abbreviated accounts set out on pages 2 to 5 together with the financial statements of A & T Services Limited for the year ended 31 December 2013 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's 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, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



Michael Bentley ACA DChA (Senior Statutory Auditor)
For and on behalf of Francis Clark LLP, Statutory Auditor

Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

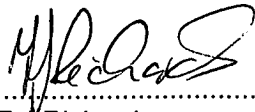
Date: 4/6/14

A & T Services Limited
(Registration number: 02570142)
Abbreviated Balance Sheet at 31 December 2013

	Note	2013 £	2012 £
Fixed assets			
Tangible fixed assets	2	<u>296,199</u>	<u>329,768</u>
Current assets			
Stocks		270,755	253,012
Debtors		471,327	626,566
Cash at bank and in hand		<u>54,398</u>	<u>63,553</u>
		796,480	943,131
Creditors: Amounts falling due within one year	3	<u>(589,313)</u>	<u>(743,135)</u>
Net current assets		<u>207,167</u>	<u>199,996</u>
Total assets less current liabilities		503,366	529,764
Creditors: Amounts falling due after more than one year	3	(84,150)	(81,232)
Provisions for liabilities		<u>(24,338)</u>	-
Net assets		<u><u>394,878</u></u>	<u><u>448,532</u></u>
Capital and reserves			
Called up share capital	4	5,614	5,614
Capital redemption reserve		4,386	4,386
Profit and loss account		<u>384,878</u>	<u>438,532</u>
Shareholders' funds		<u><u>394,878</u></u>	<u><u>448,532</u></u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board on 31/5/2014 and signed on its behalf by:



 T J Richards
 Director

A & T Services Limited

Notes to the Abbreviated Accounts for the Year Ended 31 December 2013

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement.

Turnover

Turnover represents the amount derived from the provision of goods and services after deduction of trade discounts and value added tax. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and Buildings	Straight line over fifty years.
Plant and machinery	15% per annum, reducing balance
Motor vehicles	25% per annum, reducing balance

Stock and work in progress

Stock and work in progress are valued at the lower of cost and net realisable value.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by FRSSE.

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 reversal of the underlying timing differences can be deducted.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

A & T Services Limited

Notes to the Abbreviated Accounts for the Year Ended 31 December 2013

..... continued

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance elements of the rental payment is charges to the profit and loss account as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 January 2013	748,216	748,216
Additions	30,675	30,675
Disposals	(59,325)	(59,325)
At 31 December 2013	<u>719,566</u>	<u>719,566</u>
Depreciation		
At 1 January 2013	418,448	418,448
Charge for the year	56,049	56,049
Eliminated on disposals	(51,130)	(51,130)
At 31 December 2013	<u>423,367</u>	<u>423,367</u>
Net book value		
At 31 December 2013	<u>296,199</u>	<u>296,199</u>
At 31 December 2012	<u>329,768</u>	<u>329,768</u>

3 Creditors

Creditors includes the following liabilities, on which security has been given by the company:

A & T Services Limited

Notes to the Abbreviated Accounts for the Year Ended 31 December 2013

..... continued

	2013 £	2012 £
Amounts falling due within one year	300,436	360,766
Amounts falling due after more than one year	<u>84,150</u>	<u>81,232</u>
Total secured creditors	<u><u>384,586</u></u>	<u><u>441,998</u></u>

4 Share capital

Allotted, called up and fully paid shares

	2013		2012	
	No.	£	No.	£
Allotted, called up and fully paid of £1 each	<u>5,614</u>	<u>5,614</u>	<u>5,614</u>	<u>5,614</u>

5 Related party transactions

Directors' advances and credits

	2013 Advance/ Credit £	2013 Repaid £	2012 Advance/ Credit £	2012 Repaid £
T J Richards				
Interest free loan	<u>32,792</u>	<u>25,003</u>	<u>5,282</u>	<u>5,282</u>
S J Richards				
Interest free loan	<u>-</u>	<u>-</u>	<u>3,930</u>	<u>3,930</u>