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**A T SHOP LIMITED**

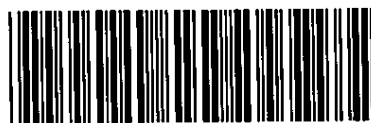
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**UNAUDITED**

**ABBREVIATED ACCOUNTS**

**FOR THE PERIOD ENDED 31 JANUARY 2009**

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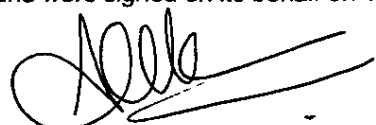
**A T SHOP LIMITED**

**ABBREVIATED BALANCE SHEET  
AS AT 31 JANUARY 2009**

|   | Note | £             | 31 January<br>2009<br>£ | £             | 31 October<br>2007<br>£ |
|---|------|---------------|-------------------------|---------------|-------------------------|
| <b>FIXED ASSETS</b>                                   |      |               |                         |               |                         |
| Intangible fixed assets                               | 2    |               | 5,320                   |               | 7,700                   |
| Tangible fixed assets                                 | 3    |               | 4,479                   |               | -                       |
|   |      |               | <u>9,799</u>            |               | <u>7,700</u>            |
| <b>CURRENT ASSETS</b>                                 |      |               |                         |               |                         |
| Stocks  |      | 73,368        |                         | 50,529        |                         |
| Debtors   |      | 11,499        |                         | 9,613         |                         |
| Cash at bank and in hand                              |      | 5,188         |                         | 3,950         |                         |
|   |      | <u>90,055</u> |                         | <u>64,092</u> |                         |
| <b>CREDITORS: amounts falling due within one year</b> |      |               |                         |               |                         |
|   |      | (82,286)      |                         | (150,247)     |                         |
| <b>NET CURRENT ASSETS/(LIABILITIES)</b>               |      |               | <u>7,769</u>            |               | <u>(86,155)</u>         |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |      |               | <u>17,568</u>           |               | <u>(78,455)</u>         |
| <b>CAPITAL AND RESERVES</b>                           |      |               |                         |               |                         |
| Called up share capital                               | 4    |               | 3                       |               | 1                       |
| Share premium account                                 |      |               | 359,998                 |               | -                       |
| Profit and loss account                               |      |               | (342,433)               |               | (78,456)                |
| <b>SHAREHOLDERS' FUNDS/(DEFICIT)</b>                  |      |               | <u>17,568</u>           |               | <u>(78,455)</u>         |

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 249A(1) of the Companies Act 1985 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 249B(2) of the Act. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 January 2009 and of its loss for the period then ended in accordance with the requirements of section 226 of the Act and which otherwise comply with the requirements of the Companies Act 1985 relating to the financial statements so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved and authorised for issue by the board and were signed on its behalf on 17 July 2009.



**A Theophanous**  
Director

The notes on pages 2 to 4 form part of these financial statements.

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## AT SHOP LIMITED

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### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 31 JANUARY 2009

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

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 January 2007). The company made a loss of £263,977 which is inline with expectations as the company develops brand awareness. At the year end shareholder funds stand at £17,568. The directors view 'going concern' as an appropriate basis for accounts preparation as further equity investment will enable the company to continue trading.

##### 1.2 Cash flow

The financial statements do not include a Cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective January 2007).

##### 1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

##### 1.4 Intangible fixed assets and amortisation

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It is amortised to the Profit and loss account over its estimated economic life.

Intangibles are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful lives.

##### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

|                     |   |     |               |
|---------------------|---|-----|---------------|
| Plant & machinery   | - | 10% | straight line |
| Fixtures & fittings | - | 10% | straight line |
| Computer equipment  | - | 33% | straight line |

##### 1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

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**A T SHOP LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE PERIOD ENDED 31 JANUARY 2009**

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**1. ACCOUNTING POLICIES (continued)**

**1.7 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and loss account.

**2. INTANGIBLE FIXED ASSETS**

|  |       |
|--|-------|
|  | £     |
| <b>Cost</b>                            |       |
| At 1 November 2007 and 31 January 2009 | 7,700 |
| <b>Amortisation</b>                    |       |
| At 1 November 2007                     | -     |
| Charge for the period                  | 2,380 |
| At 31 January 2009                     | 2,380 |
| <b>Net book value</b>                  |       |
| At 31 January 2009                     | 5,320 |
| At 31 October 2007                     | 7,700 |

**3. TANGIBLE FIXED ASSETS**

|                       |       |
|-----------------------|-------|
|                       | £     |
| <b>Cost</b>           |       |
| Additions             | 4,841 |
| At 31 January 2009    | 4,841 |
| <b>Depreciation</b>   |       |
| Charge for the period | 362   |
| At 31 January 2009    | 362   |
| <b>Net book value</b> |       |
| At 31 January 2009    | 4,479 |
| At 31 October 2007    | -     |

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**A T SHOP LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE PERIOD ENDED 31 JANUARY 2009**

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**4. SHARE CAPITAL**

|   | <b>31 January<br/>2009<br/>£</b> | <b>31 October<br/>2007<br/>£</b> |
|---|----------------------------------|----------------------------------|
| <b>Authorised</b>                                 |                                  |                                  |
| 1,000,000 Ordinary shares of 0.1p each            | <b>1,000</b>                     | <b>1,000</b>                     |
| <b>Allotted, called up and fully paid</b>         |                                  |                                  |
| 2,853 (2007 - 1,000) Ordinary shares of 0.1p each | <b>3</b>                         | <b>1</b>                         |

During the year 1,853 shares were issued and fully paid at par value.