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**A & T MOTOR RETAILING LIMITED**

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**Annual report and financial statements**  
**for the year ended 31 December 2013**

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**A & T MOTOR RETAILING LIMITED**

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**Company Information**

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<b>Directors</b>	K M Carlaw M J Hibbert
<b>Company secretary</b>	L Edwards
<b>Company number</b>	964339
<b>Registered office</b>	Admiral Way Doxford International Business Park Sunderland Tyne and Wear SR3 3XP
<b>Independent auditors</b>	PricewaterhouseCoopers LLP Chartered Accountants and Statutory Auditors Central Square South Orchard Street Newcastle upon Tyne NE1 3AZ

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**A & T MOTOR RETAILING LIMITED**

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**A & T MOTOR RETAILING LIMITED**

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**Directors' report  
for the year ended 31 December 2013**

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The directors present their report and the audited financial statements for the year ended 31 December 2013.

**Principal activities**

The company did not trade during the current year or the prior year.

**Directors**

The directors who served during the year, and up to the date of signing the financial statements, were:

K M Carlaw  
M J Hibbert

**Directors' responsibilities statement**

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditors**

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as that director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

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**A & T MOTOR RETAILING LIMITED**

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**Directors' report  
for the year ended 31 December 2013**

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In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 5 September 2014 and signed on its behalf.



**L Edwards**  
Company secretary

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## **A & T MOTOR RETAILING LIMITED**

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### **Independent auditors' report to the members of A & T Motor Retailing Limited**

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#### **Report on the financial statements**

##### **Our opinion**

In our opinion the financial statements, defined below:

- give a true and fair view of the state of the company's affairs as at 31 December 2013 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

This opinion is to be read in the context of what we say in the remainder of this report.

##### **Emphasis of matter – Basis of preparation**

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in note 1 to the financial statements concerning the going concern basis of accounting. The company is no longer trading and the Directors have decided that the company will be struck off in due course. Accordingly, the going concern basis of accounting is no longer appropriate and the financial statements have been prepared on a basis other than going concern as described in note 1 to the financial statements. Adjustments have been made in these financial statements to reduce assets to their realisable values, to provide for liabilities arising from the decision and to reclassify fixed assets and long-term liabilities as current assets and liabilities.

##### **What we have audited**

The financial statements, which are prepared by A & T Motor Retailing Limited, comprise:

- the balance sheet as at 31 December 2013;
- the profit and loss account; and
- the notes to the financial statements, which include a summary of significant accounting policies and other explanatory information.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In applying the financial reporting framework, the directors have made a number of subjective judgements, for example in respect of significant accounting estimates. In making such estimates, they have made assumptions and considered future events.

##### **What an audit of financial statements involves**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) ("ISAs (UK & Ireland)"). An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of:

- whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the directors; and
- the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Annual report and financial statements to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course

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## **A & T MOTOR RETAILING LIMITED**

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### **Independent auditors' report to the members of A & T Motor Retailing Limited**

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of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

#### **Other matters on which we are required to report by exception**

##### **Adequacy of accounting records and information and explanations received**

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- we have not received all the information and explanations we require for our audit; or
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns.

We have no exceptions to report arising from this responsibility.

##### **Directors' remuneration**

Under the Companies Act 2006 we are required to report to you if, in our opinion, certain disclosures of directors' remuneration specified by law are not made. We have no exceptions to report arising from this responsibility.

##### **Entitlement to exemptions**

Under the Companies Act 2006 we are required to report to you if, in our opinion, the directors were not entitled to take advantage of the small companies' exemption in preparing the Directors' Report and take advantage of the small companies' exemption from preparing a Strategic Report. We have no exceptions to report arising from this responsibility.

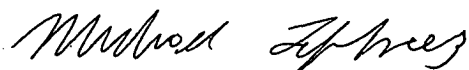
#### **Responsibilities for the financial statements and the audit**

##### **Our responsibilities and those of the directors**

As explained more fully in the Directors' Responsibilities Statement set out on page 1, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and ISAs (UK & Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.



Michael Jeffrey (Senior Statutory Auditor)  
for and on behalf of PricewaterhouseCoopers LLP  
Chartered Accountants and Statutory Auditors  
Newcastle upon Tyne  
5 September 2014

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**A & T MOTOR RETAILING LIMITED**

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**Profit and loss account  
for the year ended 31 December 2013**

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	Note	2013 £000	2012 £000
Other operating income	2	-	11
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		-	11
Tax on profit on ordinary activities	5	-	(3)
<b>PROFIT FOR THE FINANCIAL YEAR</b>	9	-	8

All amounts relate to continuing operations.

There were no recognised gains and losses for 2013 or 2012 other than those included in the profit and loss account. Therefore, no statement of total recognised gains and losses has been presented.

There are no material differences between the profit on ordinary activities before taxation and the profit for the financial year stated above and their historical cost equivalents.

The notes on pages 7 to 9 form part of these financial statements.



**A & T MOTOR RETAILING LIMITED**  
**Registered number: 964339**

**Balance sheet**  
**as at 31 December 2013**

	Note	2013 £000	2012 £000
<b>CURRENT ASSETS</b>			
Debtors	6	1,522	1,525
<b>CREDITORS:</b> amounts falling due within one year	7	-	(3)
<b>NET CURRENT ASSETS</b>		<u>1,522</u>	<u>1,522</u>
<b>NET ASSETS</b>		<u><u>1,522</u></u>	<u><u>1,522</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	8	1,505	1,505
Profit and loss account	9	<u>17</u>	<u>17</u>
<b>TOTAL SHAREHOLDERS' FUNDS</b>	10	<u><u>1,522</u></u>	<u><u>1,522</u></u>

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 5 September 2014.



**K M Carlaw**  
Director

The notes on pages 7 to 9 form part of these financial statements.

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## A & T MOTOR RETAILING LIMITED

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### Notes to the financial statements for the year ended 31 December 2013

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#### 1. ACCOUNTING POLICIES

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

These financial statements are prepared under the historical cost convention, and in accordance with the Companies Act 2006 applicable to companies reporting under UK GAAP, and applicable accounting standards in the United Kingdom. The principal accounting policies, which have been applied consistently throughout the year, are set out below.

As the company is no longer trading, the accounts have been prepared on a break up basis, with balances recorded at their expected recoverable amounts.

##### 1.2 Cash flow statement

The company, being a subsidiary undertaking where 90% or more of the voting rights are controlled within the group whose consolidated financial statements are publicly available, is exempt from the requirement to draw up a cash flow statement in accordance with FRS 1.

#### 2. OTHER OPERATING INCOME

	2013 £000	2012 £000
Other operating income	-	11

#### 3. PROFIT AND LOSS ACCOUNT

Audit fees have been borne by the intermediate parent company, Arriva plc, in the current year.

#### 4. STAFF COSTS

The company has no employees other than the directors, who did not receive any remuneration in respect of their services to the company (2012 - £NIL).

#### 5. TAX ON PROFIT ON ORDINARY ACTIVITIES

	2013 £000	2012 £000
UK corporation tax charge on profit for the year	-	3

##### Factors affecting tax charge for the year

The tax assessed for the year is the same as (2012 - the same as) the standard rate of corporation tax in the UK of 23.25% (2012 - 24.5%).

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**A & T MOTOR RETAILING LIMITED**

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**Notes to the financial statements  
for the year ended 31 December 2013**

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**5. TAX ON PROFIT ON ORDINARY ACTIVITIES (continued)**

**Factors that may affect future tax charges**

During 2012 the Chancellor announced that the UK Corporation Tax rate applicable from 1 April 2013 would be 23%, and that the UK Corporation Tax rate applicable from 1 April 2014 would be 21%.

On 20 March 2013 the Chancellor made a further announcement that the UK Corporation Tax rate applicable from 1 April 2015 would be 20%.

**6. DEBTORS**

	2013 £000	2012 £000
Amounts owed by group undertakings	1,522	1,525

**7. CREDITORS:  
Amounts falling due within one year**

	2013 £000	2012 £000
Corporation tax	-	3

**8. CALLED UP SHARE CAPITAL**

	2013 £000	2012 £000
<b>Authorised</b>		
2,500,000 Ordinary shares of £1 each (2012 - 2,500,00)	2,500	2,500
<b>Allotted and fully paid</b>		
1,505,000 Ordinary shares of £1 each (2012 - 1,505,000)	1,505	1,505

**9. RESERVES**

	Profit and loss account £000
At 1 January 2013 and 31 December 2013	17

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## A & T MOTOR RETAILING LIMITED

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### Notes to the financial statements for the year ended 31 December 2013

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#### 10. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

	2013 £000	2012 £000
Opening shareholders' funds	1,522	1,514
Profit for the financial year	-	8
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Closing shareholders' funds	1,522	1,522
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#### 11. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The ultimate parent company and ultimate controlling party is Deutsche Bahn AG, a company registered in Germany, which has prepared group financial statements incorporating the results of A & T Motor Retailing Limited. Copies of these financial statements can be obtained from Potsdamer Platz 2, 10785 Berlin.

Deutsche Bahn AG is the largest group to consolidate the financial statements of A&T Motor Retailing Limited and DB Mobility Logistics AG is the smallest.

Information on A & T Motor Retailing Limited can be obtained from their registered address Admiral Way, Doxford International Business Park, Sunderland, Tyne and Wear, SR3 3XP.

Transactions with other companies in the Deutsche Bahn Group are not specifically disclosed as the company has taken advantage of the exemption available under FRS 8 'Related party disclosures' for wholly-owned subsidiaries.