

**REGISTERED NUMBER: 03735252 (England and Wales)**

**AA SALT HOLDINGS LIMITED**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2015**

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FOR THE YEAR ENDED 31ST MARCH 2015**

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**AA SALT HOLDINGS LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST MARCH 2015**

<b>DIRECTORS:</b>	Mrs N J Rogers Mr M Rogers
<b>REGISTERED OFFICE:</b>	Goldcliff Church Lane Whittington Worcester Worcestershire WR5 2RQ
<b>REGISTERED NUMBER:</b>	03735252 (England and Wales)
<b>ACCOUNTANTS:</b>	Ormerod Rutter Limited Chartered Accountants The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY
<b>BANKERS:</b>	National Westminster Bank Plc 1 The Cross Worcester Worcestershire WR1 3PR

**ABBREVIATED BALANCE SHEET**  
**31ST MARCH 2015**

	Notes	2015 £	£	2014 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		46,654		61,878
Investments	3		30,000		30,000
Investment property	4		<u>306,781</u>		<u>306,781</u>
			383,435		398,659
<b>CURRENT ASSETS</b>					
Debtors		64,794		117,937	
Cash at bank		<u>73,480</u>		<u>4,327</u>	
		138,274		122,264	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>94,480</u>		<u>126,322</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>43,794</u>		<u>(4,058)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			427,229		394,601
<b>CREDITORS</b>					
Amounts falling due after more than one year	5		<u>117,875</u>		<u>128,125</u>
<b>NET ASSETS</b>			<u>309,354</u>		<u>266,476</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		200		200
Profit and loss account			<u>309,154</u>		<u>266,276</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>309,354</u>		<u>266,476</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

**ABBREVIATED BALANCE SHEET - continued**  
**31ST MARCH 2015**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 8th July 2015 and were signed on its behalf by:

Mrs N J Rogers - Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2015**

**1. ACCOUNTING POLICIES****Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- Nil
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

No depreciation is provided on improvements to property. Accordingly in the opinion of the director any element of depreciation would be immaterial and no provision has been made, as the residual value would be in excess of cost.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

In accordance with FRSSE (effective April 2008) paragraph 6.50, no depreciation or amortisation is provided in respect of investment properties.

This treatment may be a departure from the requirements of the Companies Act 2006 concerning depreciation of fixed assets. However, these properties are not held for consumption but for investment and the director considers that systematic annual depreciation would be inappropriate. The accounting policy adopted is therefore necessary for the accounts to give a true and fair view.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1st April 2014 and 31st March 2015	98,245
<b>DEPRECIATION</b>	
At 1st April 2014	36,367
Charge for year	15,224
At 31st March 2015	51,591
<b>NET BOOK VALUE</b>	
At 31st March 2015	46,654
At 31st March 2014	61,878

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2015**

**3. FIXED ASSET INVESTMENTS**

Investments  
other  
than  
loans  
£

**COST**

At 1st April 2014  
and 31st March 2015

30,000

**NET BOOK VALUE**

At 31st March 2015

30,000

At 31st March 2014

30,000

The company's investments at the Balance Sheet date in the share capital of companies include the following:

**Associated company****A A Salt Services Limited**

Nature of business: Salt spreading

	%
Class of shares:	holding
Ordinary A	50.00
Ordinary B	100.00

	2015	2014
	£	£
Aggregate capital and reserves	13,696	12,656
Profit for the year	<u>64,540</u>	<u>21,430</u>

**4. INVESTMENT PROPERTY**

Total  
£

**COST**

At 1st April 2014  
and 31st March 2015

306,781

**NET BOOK VALUE**

At 31st March 2015

306,781

At 31st March 2014

306,781

**5. CREDITORS**

Creditors include an amount of £ 138,375 (2014 - £ 148,625 ) for which security has been given.

They also include the following debts falling due in more than five years:

	2015	2014
	£	£
Repayable by instalments	<u>35,875</u>	<u>46,125</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2015

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	2014 £
100	Ordinary A	£1	100	100
100	Ordinary B	£1	100	100
			<u>200</u>	<u>200</u>



**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
AA SALT HOLDINGS LIMITED**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to six) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of AA Salt Holdings Limited for the year ended 31st March 2015 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of AA Salt Holdings Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of AA Salt Holdings Limited and state those matters that we have agreed to state to the Board of Directors of AA Salt Holdings Limited, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that AA Salt Holdings Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of AA Salt Holdings Limited. You consider that AA Salt Holdings Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of AA Salt Holdings Limited. 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 statutory financial statements.

Ormerod Rutter Limited  
Chartered Accountants  
The Oakley  
Kidderminster Road  
Droitwich  
Worcestershire  
WR9 9AY

8th July 2015

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.