

REGISTRAR COPY

**A & D TRANSPORT (NW)
LIMITED**

ABBREVIATED ACCOUNTS

**for the year ended
31st March 2012**

Company Registration Number 05745335

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COMPANIES HOUSE

A & D TRANSPORT (NW) LIMITED

Abbreviated Accounts

Year ended 31st March 2012

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Mitchell Charlesworth

Chartered Accountants
5 Temple Square Temple Street Liverpool

A & D TRANSPORT (NW) LIMITED

Independent Auditor's Report to A & D Transport (NW) Limited

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 4 to 7, together with the accounts of A & D Transport (NW) Limited for the year ended 31st March 2012 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 work has been undertaken so that we might state to the company those matters we are required to state to it in a special 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 work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditor

The director is 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 to be delivered are properly prepared.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in note 5 to the accounts.

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.

Mitchell Charlesworth

Chartered Accountants
5 Temple Square Temple Street Liverpool

A & D TRANSPORT (NW) LIMITED

Independent Auditor's Report to A & D Transport (NW) Limited *(continued)*

UNDER SECTION 449 OF THE COMPANIES ACT 2006

Other information

On 10th December 2012 we reported, as auditor of the company, to the shareholders on the accounts prepared under Section 396 of the Companies Act 2006 for the year ended 31st March 2012, and the full text of the company audit report is reproduced below

"We have audited the accounts of A & D Transport (NW) Limited for the year ended 31st March 2012 on pages 6 to 12. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's shareholders, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's shareholders 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 and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditor

As explained more fully in the Director's Responsibilities Statement set out on page 3, the director is responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in note 11 to the accounts

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts 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 directors, and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited accounts. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Basis for the qualified opinion on financial statements

This is the first accounting period for which we have been appointed auditors of the company and as a consequence we have not obtained sufficient audit evidence with regards to the comparative figures.

Mitchell Charlesworth

Chartered Accountants
5 Temple Square Temple Street Liverpool

A & D TRANSPORT (NW) LIMITED

Independent Auditor's Report to A & D Transport (NW) Limited *(continued)*

UNDER SECTION 449 OF THE COMPANIES ACT 2006

Opinion on accounts

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements:

give a true and fair view of the state of the company's affairs as at 31st March 2012 and of its profit for the year then ended,

have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and

have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Director's Report for the financial year for which the accounts are prepared is consistent with the accounts.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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 accounts are not in agreement with the accounting records and returns; or

certain disclosures of director's remuneration specified by law are not made, or

we have not received all the information and explanations we require for our audit; or

the director was not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the director's report.



MR R W JOHNSON (Senior Statutory Auditor)

For and on behalf of

MITCHELL CHARLESWORTH

Chartered Accountants

Statutory Auditor

5 Temple Square
Temple Street
Liverpool
L2 5RH

10th December 2012

A & D TRANSPORT (NW) LIMITED

Balance Sheet

31st March 2012

	Note	2012 £	2011 £
Fixed assets	2		
Tangible assets		2,803,182	1,991,690
Current assets			
Debtors		901,292	911,365
Cash at bank and in hand		172,264	125,264
		<u>1,073,556</u>	<u>1,036,629</u>
Creditors: Amounts falling due within one year	3	<u>2,249,357</u>	<u>1,749,580</u>
Net current liabilities		<u>(1,175,801)</u>	<u>(712,951)</u>
Total assets less current liabilities		<u>1,627,381</u>	<u>1,278,739</u>
Creditors: Amounts falling due after more than one year	4	1,112,432	778,830
Provisions for liabilities		63,000	60,000
		<u>451,949</u>	<u>439,909</u>
Capital and reserves			
Called-up equity share capital	6	2	2
Profit and loss account		451,947	439,907
Shareholders' funds		<u>451,949</u>	<u>439,909</u>

These accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These accounts were approved and signed by the director and authorised for issue on 10th December 2012

Mr A S Brimble



Company Registration Number 05745335

The notes on pages 5 to 7 form part of these accounts.

A & D TRANSPORT (NW) LIMITED

Notes to the Accounts

Year ended 31st March 2012

1. Accounting policies

Basis of accounting

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

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Motor Vehicles	- 25% reducing balance
Equipment	- 20% reducing balance

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis

Finance lease agreements

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account

A & D TRANSPORT (NW) LIMITED

Notes to the Accounts

Year ended 31st March 2012

1. Accounting policies *(continued)*

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions

Deferred tax assets are recognised only to the extent that the directors consider it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

2. Fixed assets

	Tangible Assets £
Cost	
At 1st April 2011	3,133,657
Additions	1,534,700
Disposals	(96,000)
At 31st March 2012	<u><u>4,572,357</u></u>
Depreciation	
At 1st April 2011	1,141,967
Charge for year	673,677
On disposals	(46,469)
At 31st March 2012	<u><u>1,769,175</u></u>
Net book value	
At 31st March 2012	<u><u>2,803,182</u></u>
At 31st March 2011	<u><u>1,991,690</u></u>

A & D TRANSPORT (NW) LIMITED

Notes to the Accounts

Year ended 31st March 2012

3. Creditors: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company

	2012	2011
	£	£
Hire purchase and finance lease agreements	<u>832,887</u>	<u>565,088</u>

4. Creditors: Amounts falling due after more than one year

The following liabilities disclosed under creditors falling due after more than one year are secured by the company

	2012	2011
	£	£
Hire purchase and finance lease agreements	<u>1,112,432</u>	<u>778,830</u>

5. APB ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities, assist with the preparation of the accounts and to provide tax advice

6. Share capital

Authorised share capital:

	2012	2011
	£	£
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>

Allotted, called up and fully paid:

	2012		2011	
	No	£	No	£
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

7. Ultimate controlling party

The company was under the control of Mr A S Brimble and Mrs D Brimble throughout the current and previous year