

REGISTERED NUMBER: 12374490 (England and Wales)

**Strategic Report, Report of the Directors and  
Financial Statements  
for the Year Ended 30 September 2024  
for  
A.V. Dawson Transport Ltd**

**SATURDAY**



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**A.V. Dawson Transport Ltd (Registered number: 12374490)**

**Contents of the Financial Statements  
for the Year Ended 30 September 2024**

	<b>Page</b>
<b>Company Information</b>	1
<b>Strategic Report</b>	2
<b>Report of the Directors</b>	4
<b>Report of the Independent Auditors</b>	6
<b>Statement of Income and Retained Earnings</b>	10
<b>Balance Sheet</b>	11
<b>Notes to the Financial Statements</b>	12

**A.V. Dawson Transport Ltd**  
**Company Information**  
**for the Year Ended 30 September 2024**

**DIRECTORS:**  
G S Dawson  
J E Young  
C Lloyd  
L Croce  
A K Watkins  
C Nettle

**REGISTERED OFFICE:**  
The Staiths Port of Middlesbrough  
Depot Road  
Middlesbrough  
TS2 1LE

**REGISTERED NUMBER:** 12374490 (England and Wales)

**SENIOR STATUTORY AUDITOR:** Simon Hook FCCA

**AUDITORS:**  
Clive Owen LLP  
Chartered Accountants and Statutory Auditors  
Kepier House  
Belmont Business Park  
Durham  
DH1 1TW

**Strategic Report  
for the Year Ended 30 September 2024**

The directors present their strategic report for the year ended 30 September 2024.

**REVIEW OF BUSINESS**

The company's principal activity during the year continues to be that of haulage, storage and handling operations and the provision of workshop services.

The key financial and other performance indicators during the year were as follows:

	2024 £'000s	2023 £'000s	Variance %
Turnover	12,048	12,661	-4.8%
(Loss)/Profit before tax	(1)	356	-100.3%

A significant reduction in turnover with a major customer combined with capital and operational cost increases has resulted in a small loss for the year. Post year end work by management to address this position remains ongoing.

**PRINCIPAL RISKS AND UNCERTAINTIES**

The company constantly reviews any potential risks and uncertainties within the industry sectors in which it operates. The principal risks and uncertainties facing the company are broadly grouped as: health & safety, economy, investment, competitive and financial.

**Health & Safety**

Safety is the primary company core value and as such is the first agenda item at all Board meetings. The People & Culture Director presents this item to other Board Members and all lost time injury, total all injury and injury frequencies rates are reviewed as well as appraising current initiatives and the longer term H&S strategy. These Key Performance Indicators (KPI's) are communicated to all employees across the business on a regular basis so that everyone is fully aware of our safety performance. Everyone is actively encouraged to report all unsafe and near miss incidents in order that they can be investigated, with learning outcomes highlighted and proactive actions implemented. A summary of Health & Safety KPI's for the year ended 30 September 2024 (including comparatives) is shown below.

**Health & Safety KPI's**

<u>KPI Name</u>	<u>Injury Frequency Rate (IFR)</u>	<u>Lost Time Injury (LTI)</u>
KPI Result	0.67 (2023: 1.39)	1 (2023: 2)
Definition	Injuries per million working hours.	Did not return to work after injury.
Why we measure	Safety is the business's core value. These metrics track our health and safety performance and are communicated across the business to all employees.	

The company's strong commitment to Health & Safety was recognised in 2024 through the achievement of the ROSPA Gold status.

**Economy**

Our business remains exposed to economic fluctuations and customer sentiment influenced by the state of the economy, including inflation. Whilst inflation began to stabilise throughout the last financial year, inflation for key operational costs categories and the capital cost of HGV vehicles have outstripped core inflation, resulting in a significant increase in certain costs. Key drivers for our future sustainability include diversifying revenue streams through strategic business development and implementing continuous operational efficiencies that offer cost-effective solutions for our customers.

**Strategic Report  
for the Year Ended 30 September 2024**

**PRINCIPAL RISKS AND UNCERTAINTIES (CONTINUED)**

**Competitive**

The current volatility affecting the steel industry may have a substantial effect on future trading performance. Uncertainty caused by government intervention mean the company continues to develop business in new markets, to mitigate the effect of a downturn in the steel sector. This will continue throughout 2025 and beyond. The Company's strategy remains that of diversifying revenue streams to dilute revenue concentration in any one industry.

**Future Investment**

The Company's current infrastructure programme will see the following investments completed within the next financial year:

- i) Renewal of HGV fleet
- ii) Renewal of trailer fleet

**Financing Risk**

Improvement in financial performance will be required to pursue the preferred asset replacement cycle of the company.

**Personnel and Training**

Leadership and succession planning has been identified as critical to the future success of A.V.Dawson Transport Limited. The A.V.Dawson Leadership Academy was launched in 2023 to identify and develop talent and to fill leadership and succession gaps. Throughout 2024 this was expanded to include more colleagues, and the introduction of the Skills Academy in 2025 ensures the business is investing in developing the skills required within the industry sector. Investing in our people is a clearly defined and ongoing objective.

**Critical Success Factors**

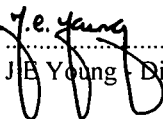
Critical success factors focusing on culture and values, business development, IT optimisation, and waste minimisation continue to progress. These development areas tie in closely with a strategic plan which will underpin the long-term success of A.V.Dawson Transport Limited.

**Compliance and Governance**

Development of professional support functions including Human Resources, Health and Safety, Procurement, Commercial and Marketing continues apace. This consistent, structured and focussed support enables departmental managers to better maximise commercial and operational opportunities within their areas, whilst ensuring they remain engaged with relevant legal and corporate obligations.

As a proud member of the Good Business Charter (GBC), A.V.Dawson Transport Limited is committed to paying our taxes, not engaging in tax avoidance, and being transparent in our relationship with HMRC.

**ON BEHALF OF THE BOARD:**

  
.....  
J.E. Young Director

Date: 25th June 2025.....

**Report of the Directors  
for the Year Ended 30 September 2024**

The directors present their report with the financial statements of the company for the year ended 30 September 2024.

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of freight transport by road.

**DIVIDENDS**

No dividends will be distributed for the year ended 30 September 2024.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 October 2023 to the date of this report.

G S Dawson  
J E Young  
C Lloyd  
L Croce  
A K Watkins  
C Nettle

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the Strategic Report, the Report of the Directors 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 elected to prepare 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.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

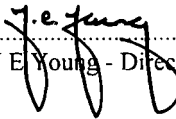
**A.V. Dawson Transport Ltd (Registered number: 12374490)**

**Report of the Directors  
for the Year Ended 30 September 2024**

**AUDITORS**

The auditors, Clive Owen LLP, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

**ON BEHALF OF THE BOARD:**

  
.....  
J E Young - Director

Date: 25th June 2025.....

**Report of the Independent Auditors to the Members of  
A.V. Dawson Transport Ltd**

**Opinion**

We have audited the financial statements of A.V. Dawson Transport Ltd (the 'company') for the year ended 30 September 2024 which comprise the Statement of Income and Retained Earnings, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 September 2024 and of its loss 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.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**Other information**

The directors are responsible for the other information. The other information comprises the information in the Strategic Report and the Report of the Directors, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Report of the Directors have been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of  
A.V. Dawson Transport Ltd**

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Report of the Directors.

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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of directors**

As explained more fully in the Statement of Directors' Responsibilities set out on page four, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of  
A.V. Dawson Transport Ltd**

**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, to detect material misstatements in respect of irregularities, including fraud. Our audit must be alert to the risk of manipulation of the financial statements and seek to understand the incentives and opportunities for management to achieve this.

We undertake the following procedures to identify and respond to these risks of non-compliance:

- Understanding the key legal and regulatory frameworks that are applicable to the Company. We communicated identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit. We determined the most significant of these to be the Health & Safety at work act, Fire precautions act, Employment legislation, Transport and haulage regulations.
- Enquiry of directors and management as to policies and procedures to ensure compliance and any known instances of non-compliance
- Enquiry of directors and management as to areas of the financial statements susceptible to fraud and how these risks are managed
- Review of board minutes and correspondence with regulators.
- Challenging management on key estimates, assumptions and judgements made in the preparation of the financial statement. Key estimates are stated in the accounting policies.
- Identifying and testing unusual journal entries, with a particular focus on manual journal entries.

Through these procedures, we did not become aware of actual or suspected non-compliance.

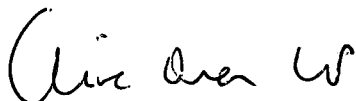
We planned and performed our audit in accordance with auditing standards but owing to the inherent limitations of procedures required in these areas, there is an unavoidable risk that we may not have detected a material misstatement in the accounts. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve concealment, collusion, forgery, misrepresentations, or override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

**Report of the Independent Auditors to the Members of  
A.V. Dawson Transport Ltd**

**Use of our report**

This report is made solely to the company's members, 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 members those matters we are required to state to them in a Report of the Auditors 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 members as a body, for our audit work, for this report, or for the opinions we have formed.



Simon Hook FCCA (Senior Statutory Auditor)  
for and on behalf of Clive Owen LLP  
Chartered Accountants and Statutory Auditors  
Kepier House  
Belmont Business Park  
Durham  
DH1 1TW

Date: 26 June 2025

**A.V. Dawson Transport Ltd (Registered number: 12374490)**

**Statement of Income and  
Retained Earnings  
for the Year Ended 30 September 2024**

	Notes	2024 £	2023 £
<b>TURNOVER</b>		12,047,588	12,660,744
Cost of sales		<u>(10,068,414)</u>	<u>(10,406,325)</u>
<b>GROSS PROFIT</b>		1,979,174	2,254,419
Administrative expenses		<u>(1,960,727)</u>	<u>(1,812,411)</u>
		18,447	442,008
Other operating income		-	25,058
<b>OPERATING PROFIT</b>	4	<u>18,447</u>	<u>467,066</u>
Interest payable and similar expenses	5	<u>(18,993)</u>	<u>(111,006)</u>
<b>(LOSS)/PROFIT BEFORE TAXATION</b>		(546)	356,060
Tax on (loss)/profit	6	<u>(17,422)</u>	<u>(30,191)</u>
<b>(LOSS)/PROFIT FOR THE FINANCIAL YEAR</b>		(17,968)	325,869
Retained earnings at beginning of year		325,869	-
<b>RETAINED EARNINGS AT END OF YEAR</b>		<u><u>307,901</u></u>	<u><u>325,869</u></u>

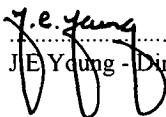
The notes form part of these financial statements

A.V. Dawson Transport Ltd (Registered number: 12374490)

Balance Sheet  
30 September 2024

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	7	537,753	325,051
<b>CURRENT ASSETS</b>			
Debtors	8	1,412,115	1,434,975
Cash at bank		318,697	437,124
		<u>1,730,812</u>	<u>1,872,099</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(1,067,099)</u>	<u>(1,585,446)</u>
<b>NET CURRENT ASSETS</b>			
		<u>663,713</u>	<u>286,653</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		1,201,466	611,704
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	<u>(893,465)</u>	<u>(285,735)</u>
<b>NET ASSETS</b>			
		<u>308,001</u>	<u>325,969</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	11	100	100
Retained earnings	12	307,901	325,869
<b>SHAREHOLDERS' FUNDS</b>			
		<u>308,001</u>	<u>325,969</u>

The financial statements were approved by the Board of Directors and authorised for issue on 25th June 2025 and were signed on its behalf by:

  
.....  
J.E. Young - Director

  
.....  
C Lloyd - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 30 September 2024**

**1. STATUTORY INFORMATION**

A.V. Dawson Transport Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

**Financial Reporting Standard 102 - reduced disclosure exemptions**

The company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", not to disclose related party transactions with wholly owned subsidiaries within the group.

**Significant judgements and estimates**

Preparation of the financial statements requires management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

Depreciation - Depreciation is calculated so as to write off the cost of an asset, less its residual value, over the useful economic life of that asset. An estimate of the useful economic life of assets is detailed in the depreciation accounting policy. The value of depreciation charge in the profit and loss account during the year was £391,560.

Provisions - There is an element of estimation and judgement made by the directors when considering some of the accruals not yet billed e.g. Rates and Dilapidation provision.

Accrued income - here is an element of estimation and judgement made by the directors when considering some of the income not yet billed.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Income recognition**

Income is recognised when the conditions contained within a contract for services have been met.

**Tangible fixed assets**

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

Plant and machinery	- 10% - 50% on cost
Motor vehicles	- 25% on reducing balance and 10% - 50% on cost
Workshop and office equipment	- 15% to 33% on cost

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

2. ACCOUNTING POLICIES - continued

**Financial instruments**

Basic financial instruments are recognised at amortised cost with changes recognised in profit or loss.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

	2024	2023
	£	£
Wages and salaries	3,324,500	3,007,861
Social security	346,585	317,619
Pension	180,270	133,693
	<u>3,851,355</u>	<u>3,459,173</u>

The average monthly number of employees during the year was as follows

	2024	2023
Management	2	2
Administration	13	13
Drivers	59	52
	<u>74</u>	<u>67</u>

	2024	2023
	£	£
Directors' remuneration	<u>-</u>	<u>14,198</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

4. OPERATING PROFIT

The operating profit is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	391,561	132,559
Profit on disposal of fixed assets	(76,436)	(16,487)
Audit fee	13,600	12,000
Foreign exchange differences	2,173	-
	<u>330,898</u>	<u>111,072</u>

5. INTEREST PAYABLE AND SIMILAR EXPENSES

	2024	2023
	£	£
Loan interest	1,656	87,963
Hire purchase	17,337	23,043
	<u>18,993</u>	<u>111,006</u>

6. TAXATION

Analysis of the tax charge

The tax charge on the loss for the year was as follows:

	2024	2023
	£	£
Current tax:		
UK corporation tax	17,422	30,191
Tax on (loss)/profit	<u>17,422</u>	<u>30,191</u>

Reconciliation of total tax charge included in profit and loss

The tax assessed for the year is higher than the standard rate of corporation tax in the UK. The difference is explained below:

	2024	2023
	£	£
(Loss)/profit before tax	<u>(546)</u>	<u>356,060</u>
(Loss)/profit multiplied by the standard rate of corporation tax in the UK of 25% (2023 - 25%)	(137)	89,015
Effects of:		
Expenses not deductible for tax purposes	(7,535)	324
Capital allowances in excess of depreciation	(48,728)	(55,043)
Utilisation of tax losses	73,822	-
Effect of tax rate changes	-	(4,105)
Total tax charge	<u>17,422</u>	<u>30,191</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Capital work in progress £	Motor vehicles £	Workshop and office equipment £	Totals £
<b>COST</b>					
At 1 October 2023	24,669	-	381,946	14,850	421,465
Additions	2,042	7,000	602,420	-	611,462
Disposals	-	-	(13,947)	-	(13,947)
At 30 September 2024	26,711	7,000	970,419	14,850	1,018,980
<b>DEPRECIATION</b>					
At 1 October 2023	15,828	-	77,286	3,300	96,414
Charge for year	6,501	-	380,110	4,950	391,561
Eliminated on disposal	-	-	(6,748)	-	(6,748)
At 30 September 2024	22,329	-	450,648	8,250	481,227
<b>NET BOOK VALUE</b>					
At 30 September 2024	4,382	7,000	519,771	6,600	537,753
At 30 September 2023	8,841	-	304,660	11,550	325,051

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	1,120,649	1,248,572
Other debtors	-	3,220
Prepayments and accrued income	291,466	183,183
	1,412,115	1,434,975

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	370,969	40,966
Amounts owed to group undertakings	200,000	429,429
Corporation tax	2,977	30,191
Taxation and social security	228,093	321,847
Other creditors	51,740	81,044
Accruals and deferred income	213,320	681,969
	1,067,099	1,585,446

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024 £	2023 £
Amounts owed to group undertakings	893,465	285,735

**A.V. Dawson Transport Ltd (Registered number: 12374490)**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**11. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2024 £	2023 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

**12. RESERVES**

	Retained earnings £
At 1 October 2023	325,869
Deficit for the year	<u>(17,968)</u>
At 30 September 2024	<u>307,901</u>

**13. CONTINGENT LIABILITIES**

There is a multilateral cross guarantee in place between the company, Cobra Middlesbrough Limited, Cockfield Knight & Company Limited and Port of Middlesbrough Limited, fellow subsidiary companies, and A.V. Dawson Limited, the parent undertaking. At 30 September 2024 the bank borrowings of the other group companies amounted to £6,062,500 (2023: £7,750,000).

**14. CAPITAL COMMITMENTS**

	2024 £	2023 £
Contracted but not provided for in the financial statements	<u>1,061,627</u>	<u>-</u>

**15. ULTIMATE PARENT COMPANY**

The ultimate controlling party is G S Dawson.

The ultimate parent company is A.V. Dawson Limited, a company registered in England and Wales. The registered office is The Staiths, Port of Middlesbrough, Depot Road, Middlesbrough TS2 1LE.