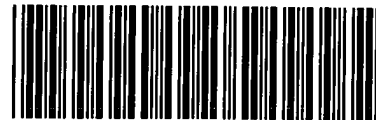


**Financial Statements**  
**for the Year Ended 30 September 2023**  
**for**  
**A.V. Dawson Transport Ltd**

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**A.V. Dawson Transport Ltd**

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for the Year Ended 30 September 2023**

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**A.V. Dawson Transport Ltd**  
**Company Information**  
**for the Year Ended 30 September 2023**

**DIRECTORS:**

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

**REGISTERED OFFICE:**

C/O A V Dawson Limited  
The Staiths, Port of Middlesbrough  
Depot Road  
Middlesbrough  
Cleveland  
TS2 1LE

**REGISTERED NUMBER:**

12374490 (England and Wales)

**SENIOR STATUTORY AUDITOR:** Antony Lockett BCom BFP FCA DChA

**AUDITORS:**

Clive Owen LLP  
Chartered Accountants  
Registered Auditors  
140 Coniscliffe Road  
DARLINGTON  
Co Durham  
DL3 7RT

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

**Balance Sheet  
30 September 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		325,051		-
<b>CURRENT ASSETS</b>					
Debtors	5	1,634,743		100	
Cash at bank		437,124		-	
		<u>2,071,867</u>		<u>100</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	1,785,214		-	
<b>NET CURRENT ASSETS</b>			<u>286,653</u>		<u>100</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>611,704</u>		<u>100</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		285,735		-
<b>NET ASSETS</b>			<u><u>325,969</u></u>		<u><u>100</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		100		100
Retained earnings			325,869		-
<b>SHAREHOLDERS' FUNDS</b>			<u><u>325,969</u></u>		<u><u>100</u></u>

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 26th June 2024 and were signed on its behalf by:

J.E. Young  
J E Young - Director

The notes form part of these financial statements

## A.V. Dawson Transport Ltd

### Notes to the Financial Statements for the Year Ended 30 September 2023

#### 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" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

##### **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.

##### **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	- 10% - 50% on cost
Workshop and office equipment	- 15% to 33% on cost

##### **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 Statement of Income and Retained Earnings, 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.

**A.V. Dawson Transport Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 24 (2022 - NIL).

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Workshop and office equipment £	Totals £
<b>COST</b>				
Additions	24,669	433,736	14,850	473,255
Disposals	-	(51,790)	-	(51,790)
	<u>24,669</u>	<u>381,946</u>	<u>14,850</u>	<u>421,465</u>
At 30 September 2023	24,669	381,946	14,850	421,465
<b>DEPRECIATION</b>				
Charge for year	15,828	113,431	3,300	132,559
Eliminated on disposal	-	(36,145)	-	(36,145)
	<u>15,828</u>	<u>77,286</u>	<u>3,300</u>	<u>96,414</u>
At 30 September 2023	15,828	77,286	3,300	96,414
<b>NET BOOK VALUE</b>				
At 30 September 2023	<u>8,841</u>	<u>304,660</u>	<u>11,550</u>	<u>325,051</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	1,448,340	-
Other debtors	3,220	100
Prepayments and accrued income	183,183	-
	<u>1,634,743</u>	<u>100</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	337,506	-
Amounts owed to group undertakings	332,657	-
Taxation and social security	352,038	-
Other creditors	81,044	-
Accruals and deferred income	681,969	-
	<u>1,785,214</u>	<u>-</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023 £	2022 £
Amounts owed to group undertakings	<u>285,735</u>	<u>-</u>

**A.V. Dawson Transport Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023**

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2023	2022
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

**9. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Antony Luckett BCom BFP FCA DChA (Senior Statutory Auditor)  
for and on behalf of Clive Owen LLP

**10. 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.