

Company Registration No. 05307362 (England and Wales)

**A TO Z LLOYD TRANSPORT LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
**PAGES FOR FILING WITH REGISTRAR**

# A TO Z LLOYD TRANSPORT LIMITED

## COMPANY INFORMATION

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<b>Director</b>	Mr A R Lloyd
<b>Secretary</b>	Mrs Z M Lloyd
<b>Company number</b>	05307362
<b>Registered office</b>	Salt Box Lane Oldwood Tenbury Wells Worcestershire WR15 8TD
<b>Accountants</b>	Ormerod Rutter Limited The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY
<b>Bankers</b>	Lloyds Bank Plc Vicar Street Kidderminster Worcestershire DY10 1DH

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# A TO Z LLOYD TRANSPORT LIMITED

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## **A TO Z LLOYD TRANSPORT LIMITED**

### **ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF A TO Z LLOYD TRANSPORT LIMITED FOR THE YEAR ENDED 31 DECEMBER 2020**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A to Z Lloyd Transport Limited for the year ended 31 December 2020 which comprise, 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 <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of A to Z Lloyd Transport 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 A to Z Lloyd Transport Limited and state those matters that we have agreed to state to the Board of Directors of A to Z Lloyd Transport Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A to Z Lloyd Transport Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that A to Z Lloyd Transport 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 A to Z Lloyd Transport Limited. You consider that A to Z Lloyd Transport 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 A to Z Lloyd Transport 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**

28 September 2021

**Chartered Accountants**

The Oakley  
Kidderminster Road  
Droitwich  
Worcestershire  
WR9 9AY

# A TO Z LLOYD TRANSPORT LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	4		307,373		358,751
<b>Current assets</b>					
Debtors	5	155,135		159,240	
Cash at bank and in hand		174,277		117,820	
		<u>329,412</u>		<u>277,060</u>	
<b>Creditors: amounts falling due within one year</b>	6	<u>(407,392)</u>		<u>(376,471)</u>	
<b>Net current liabilities</b>			<u>(77,980)</u>		<u>(99,411)</u>
<b>Total assets less current liabilities</b>			229,393		259,340
<b>Creditors: amounts falling due after more than one year</b>	7		(100,560)		(125,626)
<b>Provisions for liabilities</b>	9		<u>(44,973)</u>		<u>(50,256)</u>
<b>Net assets</b>			<u>83,860</u>		<u>83,458</u>
<b>Capital and reserves</b>					
Called up share capital	10		2		2
Profit and loss reserves			83,858		83,456
<b>Total equity</b>			<u>83,860</u>		<u>83,458</u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

# **A TO Z LLOYD TRANSPORT LIMITED**

## **BALANCE SHEET (CONTINUED)**

***AS AT 31 DECEMBER 2020***

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The financial statements were approved and signed by the director and authorised for issue on 28 September 2021.

Mr A R Lloyd

**Director**

**Company Registration No. 05307362**

# A TO Z LLOYD TRANSPORT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

#### Company information

A to Z Lloyd Transport Limited is a private company limited by shares incorporated in England and Wales. The registered office is Salt Box Lane, Oldwood, Tenbury Wells, Worcestershire, WR15 8TD.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the provision of services is recognised by reference to the stage of completion, when the costs incurred and costs to complete can be estimated reliably.

#### 1.3 Intangible fixed assets - goodwill

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is considered to have a finite useful life and has been fully amortised on a systematic basis over its expected life.

#### 1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Computer equipment	25% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### 1.5 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

# A TO Z LLOYD TRANSPORT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

(Continued)

#### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

#### **Deferred tax**

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

#### **1.6 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### **1.7 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.8 Leases**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to the profit and loss account so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 8 (2019 - 6).



# A TO Z LLOYD TRANSPORT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 3 Intangible fixed assets

	Goodwill £
<b>Cost</b>	
At 1 January 2020 and 31 December 2020	2,500
<b>Amortisation and impairment</b>	
At 1 January 2020 and 31 December 2020	2,500
<b>Carrying amount</b>	
At 31 December 2020	-
At 31 December 2019	-

### 4 Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 January 2020	738,266	8,522	8,942	15,995	771,725
Additions	107,928	-	140	-	108,068
Disposals	(188,227)	-	-	-	(188,227)
At 31 December 2020	657,967	8,522	9,082	15,995	691,566
<b>Depreciation and impairment</b>					
At 1 January 2020	387,505	8,031	6,925	10,513	412,974
Depreciation charged in the year	93,993	124	539	1,371	96,027
Eliminated in respect of disposals	(124,808)	-	-	-	(124,808)
At 31 December 2020	356,690	8,155	7,464	11,884	384,193
<b>Carrying amount</b>					
At 31 December 2020	301,277	367	1,618	4,111	307,373
At 31 December 2019	350,761	491	2,017	5,482	358,751

The net carrying value of tangible fixed assets includes the following in respect of assets held under finance leases or hire purchase contracts.

	2020 £	2019 £
Plant and machinery	203,903	263,528

# A TO Z LLOYD TRANSPORT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

<b>5 Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	152,985	155,878
Other debtors	2,150	3,362
	<u>155,135</u>	<u>159,240</u>
	<u><u>155,135</u></u>	<u><u>159,240</u></u>
<b>6 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	1,750	-
Trade creditors	69,982	75,144
Amounts owed to group undertakings	207,364	214,796
Taxation and social security	54,987	11,629
Other creditors	73,309	74,902
	<u>407,392</u>	<u>376,471</u>
	<u><u>407,392</u></u>	<u><u>376,471</u></u>
<b>7 Creditors: amounts falling due after more than one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	33,250	-
Other creditors	67,310	125,626
	<u>100,560</u>	<u>125,626</u>
	<u><u>100,560</u></u>	<u><u>125,626</u></u>
<b>8 Secured debts</b>		
The following secured debts are included within creditors:	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Hire purchase contracts	137,379	197,314
Bank loans	35,000	-
	<u>172,379</u>	<u>197,314</u>
	<u><u>172,379</u></u>	<u><u>197,314</u></u>

Hire purchase contracts are secured against the assets to which they relate.

Bank loans are secured by way of a government-backed guarantee.

## A TO Z LLOYD TRANSPORT LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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**9 Provisions for liabilities**

	2020	2019
	£	£
Deferred tax liabilities	44,973	50,256
	<u>          </u>	<u>          </u>

**10 Called up share capital**

	2020	2019
	£	£
<b>Ordinary share capital</b>		
<b>Issued and fully paid</b>		
2 Ordinary A of £1 each	2	2
	<u>          </u>	<u>          </u>
	2	2
	<u>          </u>	<u>          </u>

**11 Related party transactions**

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.

**12 Control**

**Ultimate parent company**

The ultimate parent company is A to Z Holdings Limited, a company registered in England and Wales.

**Ultimate controlling party**

The ultimate controlling party is Mr A R Lloyd by virtue of his controlling interest in the ultimate parent company.

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.