

Company registration number 10002353 (England and Wales)

**A B PLANT & TRANSPORT LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 MARCH 2023**  
**PAGES FOR FILING WITH REGISTRAR**

# A B PLANT & TRANSPORT LTD

## COMPANY INFORMATION

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<b>Director</b>	N Bartleet
<b>Company number</b>	10002353
<b>Registered office</b>	West Point, Second Floor Mucklow Office Park Mucklow Hill Halesowen West Midlands England B62 8DY
<b>Accountants</b>	Jerroms GCN Limited West Point, Second Floor Mucklow Office Park Mucklow Hill Halesowen B62 8DY

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# A B PLANT & TRANSPORT LTD

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## **A B PLANT & TRANSPORT LTD**

### **REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF A B PLANT & TRANSPORT LTD**

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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 B Plant & Transport Ltd for the Period ended 30 March 2023 which comprise, the statement of financial position 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made solely to the board of directors of A B Plant & Transport Ltd, as a body, in accordance with the terms of our engagement letter dated 19 March 2024. Our work has been undertaken solely to prepare for your approval the financial statements of A B Plant & Transport Ltd and state those matters that we have agreed to state to the board of directors of A B Plant & Transport Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [https://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A B Plant & Transport Ltd and its board of directors as a body for our work or for this report.

It is your duty to ensure that A B Plant & Transport Ltd 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 loss of A B Plant & Transport Ltd. You consider that A B Plant & Transport Ltd is exempt from the statutory audit requirement for the Period.

We have not been instructed to carry out an audit or a review of the financial statements of A B Plant & Transport Ltd. 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.

**Jerroms GCN Limited**

19 March 2024

**Chartered Certified Accountants**

West Point, Second Floor  
Mucklow Office Park  
Mucklow Hill  
Halesowen  
B62 8DY

# A B PLANT & TRANSPORT LTD

## STATEMENT OF FINANCIAL POSITION

AS AT 30 MARCH 2023

		30 March 2023		31 March 2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	3		473		1,418
<b>Current assets</b>					
Debtors	4	13,547		16,447	
Cash at bank and in hand		63		1,329	
		<u>13,610</u>		<u>17,776</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(15,418)</u>		<u>(18,449)</u>	
<b>Net current liabilities</b>			<u>(1,808)</u>		<u>(673)</u>
<b>Total assets less current liabilities</b>			<u>(1,335)</u>		<u>745</u>
<b>Provisions for liabilities</b>			<u>(118)</u>		<u>(355)</u>
<b>Net (liabilities)/assets</b>			<u><u>(1,453)</u></u>		<u><u>390</u></u>
<b>Capital and reserves</b>					
Called up share capital	6		100		100
Profit and loss reserves			<u>(1,553)</u>		<u>290</u>
<b>Total equity</b>			<u><u>(1,453)</u></u>		<u><u>390</u></u>

## **A B PLANT & TRANSPORT LTD**

### **STATEMENT OF FINANCIAL POSITION (CONTINUED)**

***AS AT 30 MARCH 2023***

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The director of the company has elected not to include a copy of the income statement within the financial statements.

For the financial Period ended 30 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges her 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 Period 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.

The financial statements were approved and signed by the director and authorised for issue on 19 March 2024

N Bartleet  
**Director**

Company registration number 10002353 (England and Wales)

# A B PLANT & TRANSPORT LTD

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED 30 MARCH 2023**

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### 1 Accounting policies

#### **Company information**

A B Plant & Transport Ltd is a private company limited by shares incorporated in England and Wales. The registered office is West Point, Second Floor, Mucklow Office Park, Mucklow Hill, Halesowen, West Midlands, England, B62 8DY.

#### 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.

#### 1.2 Going concern

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 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 equipment	25% on cost
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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.

#### 1.4 Taxation

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

##### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement 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.

## A B PLANT & TRANSPORT LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 MARCH 2023

#### 2 Employees

The average monthly number of persons (including directors) employed by the company during the Period was:

	2023 Number	2022 Number
Total	-	-

#### 3 Tangible fixed assets

	Plant and equipment £
<b>Cost</b>	
At 1 April 2022 and 30 March 2023	3,781
<b>Depreciation and impairment</b>	
At 1 April 2022	2,363
Depreciation charged in the Period	945
At 30 March 2023	3,308
<b>Carrying amount</b>	
At 30 March 2023	473
At 31 March 2022	1,418

#### 4 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Other debtors	13,547	16,447

#### 5 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	14,250	14,250
Corporation tax	218	2,599
Other creditors	950	1,600
	15,418	18,449



## A B PLANT & TRANSPORT LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE PERIOD ENDED 30 MARCH 2023*

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<b>6</b>	<b>Called up share capital</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
		<b>Number</b>	<b>Number</b>	<b>£</b>	<b>£</b>
	<b>Ordinary share capital</b>				
	<b>Issued and fully paid</b>				
	Ordinary shares of £1 each	100	100	100	100
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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.