

ALDWARK BRIDGE - TOLLS AND FINANCES FROM WHEN BRIDGE WAS  
BUILT TO 31ST MAY 2021

(This is for background and has been compiled from various sources on the web, but mainly from the records filed at Companies House and the three Tolls Revision Orders.)  
**(An earlier version was submitted as CD 8.9. Main changes from then are highlighted in BOLD.)**

### **1772 to 1962**

1. In 1772 Parliament passed an act "..for building a Bridge cross the River Ure, from Great Ouseborn to Aldwork, in the County of York..".  
Usually such bridges were built by a group and the financing of it was specified, but in this case there was no mention of finance and there was only one person involved. This was John Thompson Esquire who was the 'proprietor' of a ferry boat where the bridge was to be built. He and his heirs were entitled to take tolls for a long list of vehicles and animals, the specified tolls ranged from two shillings down to one penny (see last page for details). The undertaking was not required to pay "..any Land-tax, or any other publick or parochial Rate of Tax whatsoever.."  
There was no Income Tax in 1772, so the tax exemption was probably only meant to avoid being assessed for local rates.  
It has been suggested that the bridge cost £1,400 to build.
2. From other records it seems that John Thompson lived at Kirby Hall, Great Ouseburn. The Hall was built in 1755 and demolished in 1920 but later rebuilt. His will does not mention the bridge so he seems to have disposed of it. Who owned the bridge for nearly two centuries is not known but by 1962 we know that it was owned by Yorkshire Farmers Ltd as in that year they sold the bridge. There is some indication that they had owned the bridge since at least 1911.  
**According to Historic England, the central spans of the bridge were washed away in a flood in 1880. It was replaced by the current structure.**
3. According to Hansard in 1964 the tolls about 1962 were "1d, for cyclists, 2d. for motor cyclists, 9d. for cars and 1s. 6d. for lorries up to 2 tons and 9d. a ton thereafter". When the bridge was sold the 'net income' from the bridge was said to be £2,300. The toll collector was paid £3 a week.
4. It is not known how the tolls that were in force around 1962 had been set. There had been no Act since 1772 and no Tolls Revision Orders.

### **1962 to 1999**

5. The people who acquired the bridge from Yorkshire Farmers Ltd in 1962 were Herbert Vandrell Evans and Harry Douglas Swales. It is not clear who these two people were but it seems that they were connected with the Burton family.
6. The UK currency was changed to decimal in 1971. There were rules on how fixed prices would be converted. For example it is assumed that the new toll for cars would have been four pence.

7. There is an agreement dated 27th July 2000 filed at Companies House. It refers to a Memorandum dated 20 April 1967 by which the bridge appears to have been then 'vested' in Keith Pailing and Stephen Todd Holroyd, apparently as 'trustees' for Stanley Howard Burton, Arnold James Burton and Raymond Montague Burton.
  
8. The 'Trustees' must have applied for an increase in tolls as there was an Order that increased the tolls with effect from 1st November 1980. A note on the order says "It is the first revision Order since the tolls were set by the Aldwark Bridge Act 1772." It is not known whether there were any objections or whether a Public Inquiry was held.  
 The new 1980 tolls were-  
 Pedestrians and cyclists 1p  
 Motorcycles and scooters 4p  
 Private motor cars 8p  
 Private motor cars with trailer or caravan 12p  
 Goods vehicles and coaches 8p per ton.
  
9. The Trustees must have applied for another increase in tolls around 1996, as there was a second Order that increased the tolls with effect from 12th February 1997. As with the 1980 Order, it is not known whether there were any objections or a Public Inquiry was held.  
 The new tolls were-  
 Car 15p  
 Car with caravan and trailer 30p  
 Small bus 30p  
 A goods vehicle up 3.5 tonnes maximum weight 30p  
 Large bus 80p  
 A goods vehicle over 3.5 tonnes (but not more than 7.5 tonnes) maximum weight 80p
  
10. Despite the above two toll increases it is possible that little was spent on the upkeep of the bridge before 2000. According to the Inspector's Report from the 2005 Inquiry, in 1998 the bridge owners were approached by North Yorkshire County Council about whether the bridge complied with expected standards. It seems that the owners asked the County to buy the bridge and the County refused, we don't know why. The owners at some stage brought in consulting engineers who said that a lot of work was required. It is assumed that this was what sparked off the creation of a company as the work did not start till after the company was created.

## **2000 to 2005**

11. There is an agreement dated 27th July 2000 filed at Companies House. By this time Stanley Howard Burton seems to have died. The remaining 'beneficiaries' were Arnold James Burton and Raymond Montague Burton who were also described as the 'joint tenants'. The agreement says they they wished to "sever their joint tenancy and... convey the property to the Company" (Aldwark Bridge Ltd). The Bridge and Toll House were to be sold for £10,000 and each of the two joint tenants were to be issued with £5,000 of shares "credited as fully paid up".

12. There was a company incorporated on 26 June 2000 under the name 'Sharpglass Ltd'. There is no other record of this company. On 18 July 2000, two £1 shares were allotted to Sharpglass Ltd. Also on 18 July 2000, the nominal (not issued) capital of Sharpglass Ltd was increased from £1,000 to £500,000.  
On 19 July the company name was changed to Aldwark Bridge Ltd.  
On 27 July 2000, the 10,000 Aldwark Bridge Ltd shares were allotted in return for the Bridge and Toll House as already mentioned. At this point the total issued share capital of the undertaking is £10,002 and it remains at that. To the extent that the owners put any more money in at any time they did so by loans or convertible stock.
13. The first accounts for the company covered the period 26 June 2000 to 30 October 2001. There was no Profit & Loss account published, but from the Balance Sheet it appears that the company made a loss in that period of £223,120. The Company had also increased the book value of the bridge by £230,000 and started charging depreciation which for this period was £2,061. There was also in the Balance Sheet £235,641 of 'Unsecured Redeemable Convertible Stock 2021 bearing interest at 3% above bank rate'- this would make the rate about 9%.
14. Going by these first accounts and the 2005 Inspector's Report, it seems that the Company had spent over £200,000 on the bridge - mostly on replacing the wooden deck - and that this had been charged to the Profit and Loss account. The £235,641 of Stock was said to have come from the Directors who had also by 30 October 2004 lent £74,714.  
As the work was of a long term nature it would not normally have been charged to the Profit & Loss account and thus the annual loss was substantially overstated.
15. It is not known what financial information was supplied for the 2005 Inquiry, but it seems to have included accounts up to 30 October 2004. From the records filed at Companies House we can see from the Audited accounts-
- Accounts to 30 Oct 2001 - A loss of £223,120.
- Accounts to 30 Oct 2002 - A loss of £54,567 (of that £11,145 would have been book depreciation which is not a real cost and about £21,000 to £22,000 will have been interest on the loan).
- Accounts to 30 Oct 2003 - A loss of £46,809 (of that £10,759 would have been book depreciation and about £21,000 to £26,000 will have been interest on the loan).
- Accounts to 30 Oct 2004 - For the first time a Profit and Loss Account is shown. The loss was £33,441 (of that £10,469 would have been book depreciation and about £22,140 seems to be the interest on the loan).
16. Aldwark Bridge Limited applied for a toll increase in 2004 and notice of the application was given in June 2004. As there were objections there was a Public Inquiry held in April 2005. The Inspector issued his report on 2nd June, and the Minister issued his decision on 29 July granting the application (though the Order was actually signed on 14th July). The 'Trustees' (according to the 2005 Order, though it seems that there were no longer any Trustees) were given a toll increase

that took effect from 29th July 2005.

The new tolls were-

Vehicle weighing up to 3.5 tonnes maximum weight 40p

Vehicle weighing over 3.5 tonnes maximum weight but not more than 7.5 tonnes maximum weight £1

## **2005 to 2015**

17. The Burtons remained the directors of the company till it was sold in 2015. The accounts from 2005 till the company was sold show-

Accounts to 30 Oct 2005 - A loss of £64,720 (of that £10,252 was book depreciation and £26,907 was interest on loans).

Accounts to 30 Oct 2006 - A profit of £55,104 (net of £10,089 book depreciation and £31,523 interest on loans).

Accounts to 30 Oct 2007 - A profit of £64,655 (net of £9,967 book depreciation and £31,450 interest on loans).

Accounts to 30 Oct 2008 - There are no accounts filed at Companies House. It is not apparent why this omission was allowed. Comparing the 2007 and 2009 accounts, it looks as if there was a profit of £35,800.

Accounts to 30 Oct 2009 - Accounts have been filed but from this point there is no Profit & Loss account and the accounts are not audited as the Company was no longer required to do either. There is no way of knowing what the interest paid to the Directors was. As far as you can tell from the Balance Sheet it looks as if there was a profit of £81,862, but this, and the profit figures for the following years, would have been net of any dividends paid to the two shareholders, so it is possible that the profits were more than appears.

Accounts to 30 Oct 2010 - As far as you can tell from the Balance Sheet it looks as if there was a profit of £79,820.

Accounts to 30 Oct 2011 - As far as you can tell from the Balance Sheet it looks as if there was a profit of £75,613.

Accounts to 30 Oct 2012 - As far as you can tell from the Balance Sheet it looks as if there was a profit of £76,712.

Accounts to 30 Oct 2013 - As far as you can tell from the Balance Sheet it looks as if there was a profit of £53,600. The amount of £310 thousand or so owed to the two directors for the secured stock and other loans seems to have been repaid, about £172 thousand in this year, the rest between 2006 and 2012.

Accounts to 30 Oct 2014 - As far as you can tell from the Balance Sheet it looks as if there was a profit of £89,542. The profit will have increased as the Company no

longer has to pay interest to the directors. The accumulated profit is £200,471 and the company has £211 thousand cash.

18. The Burtons sold the Company and ceased to be Directors from 11 September 2015 and there are no accounts after 30 Oct 2014 which show them as the Directors. There is no way of knowing how much the Burtons got for the sale of the Company. Apart from the sale proceeds, the Burtons might also have used part of the accumulated profit to pay themselves a dividend.

## 2015 to 2020

19. Two Barneys became the Directors from 11 September 2015. Though they apparently sold the undertaking on 1st August 2020, they apparently did not sell the company and are still shown as the sole two directors. Whatever the Barneys paid for the Company would not appear in the Company's accounts as it was money going to the former owners and was not money going into the undertaking.
20. The following accounts for the Company have been filed at Companies House since the Barneys took over. As with the accounts from 2009 they are unaudited and do not show a Profit and Loss Account.

Accounts to 30 Oct 2015 - Some of the opening balances are not consistent with the closing accounts for the year to 30 Oct 2014. £117,323 has gone from the Profit & Loss Account balance, this is offset by an increase of £20,400 in the 'Revaluation reserve and the creation of unexplained 'Other provisions' of £96,923.

As far as you can tell from the Balance Sheet it looks as if there was a loss of £226,544. It is unlikely that the company has gone from a profit of £89,542 to a loss of £226,544. So it seems that though the Barneys had only owned the Company for seven weeks they had taken out about £315,000, presumably as dividends. Despite this large withdrawal the company still had £17,231 cash.

Accounts to 31 Mar 2017 - Note that this year covered 17 months.

As far as you can tell from the Balance Sheet it looks as if there was a profit of £79,825. Despite the profit there was now only £3,313 cash. The main reason for this is that Debtors had increased by £170 thousand. This may have been a loan to the Barneys or one of their other businesses.

Accounts to 31 Mar 2018 - As far as you can tell from the Balance Sheet it looks as if there was a profit of only £4,406. This seems to be unlikely, so it is assumed that a dividend had been paid. The company now had only £253 cash.

Note 1 to the accounts says that "The principal activity of the Company is that of a holding company. However, in the prior year the principal activity was that of an operator of a toll bridge."

It is not clear what this note means, the accounts do not look any different to previous years, and the accounts do not indicate that there are any subsidiaries. Without a subsidiary it can not be a holding company.

Accounts to 31 Mar 2019 - As far as you can tell from the Balance Sheet it looks as

if there was a **Profit** of £128,016. **(From a note in the following years accounts, it seems that the profit was linked to a reduction in the 'Revaluation reserve' or deprecation.)**

The company now has Debtors of 'only' £143 thousand, which looks like a part repayment of the assumed loan.

There is no longer any mention of the company being a holding company.

Note 1 to the accounts now says "The principal activity of the Company is that of a residential home park."

The statement that it is now a residential home park is a bit strange as the opening balances are the same as the closing balances when it was a bridge.

Note 10 refers to a new contingent liability of £14.8 million in respect of a Parent Company loan.

Note 11 says that '... The ultimate controlling party is (the Barneys) by virtue of their 100% shareholding in Baslow Holding Developments Limited."

From the 2019 notes it seems that Aldwark Bridge Limited is a subsidiary and not a holding company, though that does not explain how it is described as being a residential home park business.

21. The Company accounts to 31 March 2020 are shown at Companies House as overdue.
  
22. The Barneys on 11 September 2016 registered 'Aldwark Toll LLP' at Companies House. This was exactly one year after they had bought the company.  
A note to the 2017 accounts says that "The Company was incorporated on 11 September 2016 and commenced trading on the 1 November 2016. The principal activity of the LLP is the operation of a toll bridge."  
The 2018 and 2019 accounts also have a note saying that the principal activity of the LLP is the "operation of a toll bridge".  
The partnership has 'no equity' and does not record the bridge as an asset. Members of the partnership were the company and the two Barneys. The current members are the same as then.  
Aldwark Toll LLP was issued with notices of 'strike off action', by Companies House on 5th March 2019, 30th July 2019 and 3rd March 2020. All of the strike-off action was withdrawn, it is assumed that the notices had been issued because of late filing of accounts.
  
23. The following accounts for the LLP have been filed at Companies House. They are unaudited and do not show a Profit and Loss Account.

Accounts to 31 Mar 2017 - The Balance Sheet shows little sign of any activity. The gross assets of Debtors £3,304 plus Cash of £9,878, were balanced by 'Other provisions' of £6,538, Loans of £4,775 and Creditors of £1,869.

There is also a 'Reconciliation of Members' Interests'. This indicates a profit of £26,984 and it seems that it was all withdrawn apart from the £4,775 loan.

Accounts to 31 Mar 2018 - The Balance Sheet shows opening balances which are materially different from the closing balance shown in the statement for year to 31 March 2017. The Debtors figure was changed from £3,304 to £58,586, offset by a change in Loans figure from £4,775 to £60,057. (The Cash, 'Other provisions' and

Creditors figures were unchanged.) From a note in the accounts the change was due to the addition of an 'Amount due from members' of £55,282.

Following the change in the Opening balance, the year end figures were- Gross assets of Debtors £116,094 and Cash of £9,242, balanced by 'Other provisions of £23,154, Loans of £83,621 and Creditors of £18,561.

The 'Reconciliation of Members' Interests' indicates a profit of £36,668 - and it seems that more than this was withdrawn, as the members owed the partnership a net £27,829 (some members had lent £83,621 to the partnership and others had borrowed £111,450).

Accounts to 31 Mar 2019 - The year end figures were- Gross assets of Debtors £114,912 and Cash of £40,382, balanced by 'Other provisions of £40,693, Loans of £103,862 and Creditors of £11,189.

The 'Reconciliation of Members' Interests' indicates a profit of £24,835 - and it seems that most of this was left on the partnership. At the year end the members owed the partnership a net £2,994 (some members had lent £103,862 to the partnership and others had borrowed £106,856).

24. The LLP accounts for the year ended 31 March 2020 are shown at Companies House as 'overdue'.

## 2020

25. The Bells on 7 July 2020 registered 'Aldwark Toll Bridge LLP' at Companies House. The only partners are the two Bells. They apparently bought the bridge on 1st August 2020, though they apparently did not buy the company. There is nothing at Companies House other than the incorporation document.
26. The Application (CD1.1.) dated 8th September 2020 was sent by a firm of solicitors to the DfT. The letter says that the writer acts for "Aldwark Bridge Toll Bridge LLP". The letter did not mention the Bells or 'Aldwark Toll Bridge LLP'.
27. On the 14th October the DfT wrote to the solicitor asking for more information including would they ".. also confirm that Aldwark Bridge LLP has purchased the bridge as part of the assets of the business?" This seems to be the only time that the DfT have given a name to the applicant.

## 2021 to 2022

### **Aldwark Bridge Limited**

28. **On 8th June 2021 a 'strike off action' notice was issued, this notice was withdrawn the next day.**  
**On 26 August 2021, the overdue accounts for the year to 31 March 2020 were submitted.**  
**The opening balances from the previous year had been changed.**

There is also a 'Statement of Changes in Equity'. It covers the period 1 April 2018 to 31 March 2020.

29. The Statement of Changes in Equity shows a 'Prior Year adjustment' 'at 1 April 2018' which added £136,272 to the Profit and loss account 'at 1 April 2018'.  
In 2018/19 the 'Revaluation reserve' is reduced by £230,164. That is made up of £136,272 'Excess depreciation on revaluation' and £93,892 'Deficit on revaluation of freehold property'.
30. Overall the effect of these adjustments comparing the situation as at 31 March 2020 with what were originally the closing balances as at 31 March 2018 is that the balance on the 'Revaluation reserve reduced by £249,748, the balance on the Profit and loss account improved by £155,856, and a Deferred tax credit of £93,892 was created.
31. It is not apparent why these entries were made. Neither is it apparent how the reduction in the reserve had a tax effect, particularly as the undertaking is said to be exempt from taxes.
32. As well as the Deferred tax liability, there is another item which seems to be new, a £5,465 creditor for 'Corporation tax'. Note that as there is no Profit and loss account there is no way of knowing how much tax has been provided or when tax started appearing in the accounts.
33. The 'Statement of Changes in Equity' says that there was 'Loss for the year' in 2018/19 of £8,256, and in 2019/20 a loss of £10,725. But as there is no Trading account and no Profit and loss account, you can not tell what the income or expenses or any tax were and whether any money has been taken out as dividends and contributed to the 'loss'.  
  
The credit balance on the Profit and loss account increased by £8,859, but there was a credit of £19,584 for "excess depreciation on revaluation", so as already mentioned there was an underlying 'loss' of £10,725. Having said that there is no Profit and loss account, only a balance, so there is now way of knowing what accounted for the 'loss'.
34. Debtors increased from £143,396 to £171,095. As there is no credit income on the bridge it is assumed that this is money that has in some way been borrowed by the directors or lent to their other businesses.
35. The accounts which the previous year had said at Note 1 that "The principal activity of the Company is that of a residential home park.", now say "The principal activity of the Company is that of owning a toll bridge."
36. Note 12 'Post balance sheet events' says "...The freehold property was sold 31 July 2020 for £1,050,000 and a new freehold property purchased for £720,000." There is no indication of how this purchase related to the bridge undertaking.

**37. The Aldwark Bridge Limited accounts for the year to 31 March 2021 should have been submitted within a year and are now overdue.**

**Aldwark Toll LLP (the former owners)**

**38. A notice of strike-off was issued on 8 June 2021. And the LLP was struck off on 24 August 2021. As at that date "all property and rights vested in, or held in trust for, the Limited Liability Partnership are deemed to be bona vacantia, and will belong to the Crown".**

**The last accounts filed by Aldwark Toll LLP were that for the year to 31 March 2019, so the strike off will probably have been because of a failure to file the accounts for the year to 31 March 2020**

**'Aldwark Toll Bridge LLP' (the new owners)**

**39. On the 8 November 2021, the LLP submitted their first accounts 'Total exemption full accounts made up to 31 July 2021". They include a Balance Sheet and notes but not much else.**

**40. The applicant has submitted a fuller set of accounts for the purpose of the Inquiry. The Balance Sheet and notes agree with that submitted to Companies House. The fuller set also includes a Profit and loss account (showing one figure for 'Turnover' and one for 'Administrative expenses', and a brief 'Reconciliation of Members' Interests').**

**41. The fuller set shows Turnover of £138,295 and Administrative expenses of £208,012 with a loss of £71,717.**

**42. It is not apparent how much cash, if any, the members have put in, though during the period they drew £30,000 out. Despite that drawing and despite the reported loss of £71,717, the LLP had £73,702 'Cash at bank and in hand'.**

43. **\*\* Tolls specified in the 1772 Act**

For every coach, chariot, landau, Berlin, Hearse, Chase, Calash or Chair, drawn by Shire Horses, mares, geldings or mules the sum of two shillings; and drawn by four horses, mares, geldings or mules the sum of one shilling and eight pence, and drawn by two horses, mares, geldings or mules the sum of one shilling, and drawn by one horse, mare, gelding, or mule the sum of eight pence;

For every wagon, wain, cart or other carriage being laden and drawn by Shire Horses, or Beasts of Draught the sum of one shilling and six pence and drawn by five horses, or Beasts of Draught, the sum of one shilling and five pence and drawn by four horses, or Beasts of Draught the sum of one shilling and four pence and drawn by three or two horses, or Beasts of Draught the sum of one shilling; and drawn by one horse, or Beast of Draught the sum of sixpence.

For every waggon, wain, cart or other carriage being empty and unladen and drawn by Shire Horses, or Beasts of Draught the sum of ten pence and drawn by five horses, or Beasts of Draught the sum of nine pence and drawn by four horses, or beasts of draught the sum of eightpence and drawn by three or two horses, or Beasts of Draught, the sum of sixpence and drawn by one horse, or Beast of Draught, the sum of four pence.

For every horse, Mare Gelding, Mule or Ass laden or unladen and not drawing, the sum of one penny' and for every foot passenger whatsoever the sum of one-half penny.

For every drove of sheep or lambs the sum of five pence per score and so in proportion for any greater or less number;

For all cows and of meat cattle, each one penny.

.....

Provided always that the driver of any cart, or other carriage, drawn by horses or other cattle, shall be permitted to pass over the said Bridge toll-free, any thing herein contained to the contrary notwithstanding.

Provided also that no toll shall be demanded or taken at the said turnpike or toll house from any person or persons who shall have identification to pass through the same on foot or with any carriage to any place or places between the said turnpike or toll house and the banks of the said river without going upon or over the said bridge.