

**RED HALL SERVICE STATIONS LIMITED**

**ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2008**

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## RED HALL SERVICE STATIONS LIMITED

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### INDEPENDENT AUDITORS' REPORT TO RED HALL SERVICE STATIONS LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

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We have examined the abbreviated accounts of Red Hall Service Stations Limited for the year ended 30 September 2008 set out on pages 2 to 4, together with the financial statements of the company for the year ended 30 September 2008 prepared under section 226 of the Companies Act 1985.

This report is made solely to the company in accordance with section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special Auditors' report 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, for our work, for this report, or for the opinions we have formed.


#### RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246 (5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

#### BASIS OF OPINION

We conducted our work in accordance with Bulletin 2006/3 'The special Auditors' report on abbreviated accounts in the United Kingdom' issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 4 have been properly prepared in accordance with those provisions.



#### LANGTONS

Chartered Accountants  
Registered Auditors  
The Plaza  
100 Old Hall Street  
Liverpool  
L3 9QJ

23 July 2009

**RED HALL SERVICE STATIONS LIMITED**

**ABBREVIATED BALANCE SHEET  
AS AT 30 SEPTEMBER 2008**

	Note	2008 £	2007 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	2	297,808	329,235
<b>CURRENT ASSETS</b>			
Stocks		57,344	46,521
Debtors		7,945	6,035
Cash at bank		295,564	314,189
		<u>360,853</u>	<u>366,745</u>
<b>CREDITORS:</b> amounts falling due within one year		<u>(114,160)</u>	<u>(120,330)</u>
<b>NET CURRENT ASSETS</b>		<u>246,693</u>	<u>246,415</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>544,501</u>	<u>575,650</u>
<b>PROVISIONS FOR LIABILITIES</b>			
Deferred tax		<u>(8,500)</u>	<u>(10,250)</u>
<b>NET ASSETS</b>		<u>£ 536,001</u>	<u>£ 565,400</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	500	500
Profit and loss account		<u>535,501</u>	<u>564,900</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>£ 536,001</u>	<u>£ 565,400</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved and authorised for issue by the board and were signed on its behalf on 23 July 2009.

  
**A.M. Powell**  
Director

The notes on pages 3 to 4 form part of these financial statements.

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## RED HALL SERVICE STATIONS LIMITED

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### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2008

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with applicable accounting standards.

##### 1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied, exclusive of Value Added Tax and trade discounts.

##### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold land and buildings	-	2%	straight line
Plant and equipment	-	20%	straight line
Motor vehicles	-	25%	straight line
Fixtures and fittings	-	20%	straight line

##### 1.4 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

##### 1.5 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

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RED HALL SERVICE STATIONS LIMITED

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NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2008

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2. TANGIBLE FIXED ASSETS

	£
<b>Cost</b>	
At 1 October 2007	703,369
Additions	13,959
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At 30 September 2008	717,328
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<b>Depreciation</b>	
At 1 October 2007	374,134
Charge for the year	45,386
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At 30 September 2008	419,520
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<b>Net book value</b>	
At 30 September 2008	£ 297,808
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At 30 September 2007	£ 329,235
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3. SHARE CAPITAL

	2008 £	2007 £
<b>Authorised, allotted, called up and fully paid</b>		
500 Ordinary shares of £1 each	£ 500	£ 500
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