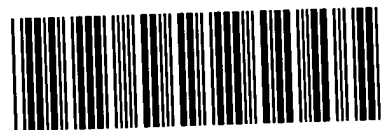


Preston Fuels Limited  
Micro-entity accounts  
for the period ended 31 May 2023

Registered number: 03289365

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Preston Fuels Limited  
Micro-entity accounts  
for the period ended 31 May 2023

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# **Preston Fuels Limited**

## **Company information**

### **Directors**

S R Andrew  
C J Belsham  
K J Shortland (Appointed 2 October 2023)

### **Registered office**

NWF Group Plc  
Wardle  
Nantwich  
Cheshire  
CW5 6BP

# Preston Fuels Limited

## Balance sheet as at 31 May 2023

	Note	31 May 2023 £	31 May 2023 £	31 May 2022 £	31 May 2022 £
<b>Current assets</b>					
Trade and other receivables	2	2		2	
<b>Net assets</b>			<b>2</b>		<b>2</b>
<b>Equity</b>					
Called up share capital	3		<b>2</b>		<b>2</b>
<b>Total shareholders' funds</b>			<b>2</b>		<b>2</b>

For the period ending 31 May 2023 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

### Directors' responsibilities:

- the members have not required the Company to obtain an audit of its accounts for the period in accordance with section 476;
- the Directors acknowledge their responsibilities for complying with the requirement of the Act with respect to accounting records and the preparation of accounts;
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime;

The accounts were approved by the Board of Directors on 30 October 2023 and were signed on its behalf by:



**K J Shortland**  
**Director**

Registered number: 03289365 (England & Wales)

# Preston Fuels Limited

## Notes to the financial statements for the period ended 31 May 2023

### 1 Accounting policies

#### General information

Preston Fuels Limited ("the Company") is a private company limited by shares and is incorporated (Company number 03289365) and domiciled in the UK. The address of its registered office is Wardle, Nantwich, Cheshire CW5 6BP.

#### Basis of preparation

The financial statements have been prepared on a historical cost basis and in accordance with the Companies Act 2006. The financial statements are presented in Sterling except when otherwise indicated.

#### Exemption from consolidation

The Company is a wholly owned subsidiary of NWF Group plc, whose group financial statements are publicly available. Accordingly, the Company is exempt under section 400 of the Companies Act 2006 from the obligation to prepare group financial statements. These financial statements therefore present information about the Company as an individual entity and not about its group.

#### Trade and other receivables

Trade and other receivables are recognised initially at fair value less provision for impairment. Subsequent to initial recognition, receivables are measured at amortised cost, using the effective interest method.

A provision for impairment is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of the receivables. The amount of the provision is charged to the income statement within administrative expenses.

### 2 Trade and other receivables

	31 May 2023 £	31 May 2022 £
Amounts owed by group companies	2	2
	2	2

The book value of trade and other receivables equates to their fair values. Trade receivables are stated after provisions for impairment of £Nil (2022: £Nil).

### 3 Called up share capital

	2023 No/£	2022 No/£
Issued and fully paid		
2 Ordinary Shares of £1 each	2	2
	2	2

# **Preston Fuels Limited**

## **Notes to the financial statements for the year ended 31 May 2023 (continued)**

### **4 Ultimate parent company and controlling party**

The Company's immediate parent undertaking is Hermon Hodge Limited. The Company's ultimate parent company and controlling party is NWF Group plc, a company incorporated in Great Britain and the parent company within the Group which consolidates these financial statements. Copies of the financial statements of NWF Group plc, which is the parent company of the smallest and largest group to consolidate the Company, may be obtained from the registered address, NWF Group plc, Wardle, Nantwich, Cheshire CW5 6BP.