

**M6 Diesel Services Limited**

**Director's report and financial statements**

Registered number 01261050

15-month period ended 3 July 2022

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## Directors' report

The directors have pleasure in presenting their directors' report and financial statements of the Company for the 15-month period ended 3 July 2022. The comparative period is the 12-month period ended 31 March 2021.

### Principal activities

The principal activity of the Company during the period was operating a fuel bunkering site, filling station and transport café.

### Results and dividends

The profit for the period after taxation amounted to £19,843 (2021: £189,055). A dividend of £1,090,214 (2021: £nil) has been paid during the period. On 1 March 2022, 50% of the Company share capital was acquired by Tebay Gorge Services Limited, giving it 100% ownership.

### Going concern

After considering issues outlined in detail in the going concern note on page 9 of the accounts, the directors are confident that the company will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

### Director

The directors who served the Company during the year and up to the date of signing this report was as follows:

Mr JC Dunning (resigned 1 March 2022)  
Mrs SB Dunning (appointed 1 March 2022)  
Mr NSK Subuh (appointed 1 March 2022)

### Small company provisions

This report has been prepared in accordance with the special provision for small companies under Part 15 of the Companies Act 2006.

### Disclosure of information to auditor

The directors who held office at the date of approval of this directors' report confirm that, so far as they are aware, there is no relevant audit information of which the Company's auditor is unaware; and the directors have taken all the steps that he ought to have taken as a director to make himself aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

### Auditor

Pursuant to Section 487 of the Companies Act 2006, the auditors will be deemed to be reappointed and KPMG LLP will therefore continue in office.

By order of the board



**Mrs SB Dunning**  
Director

Rheged  
Redhills  
Penrith  
CA11 0DQ

1 February 2023

## **Statement of directors' responsibilities in respect of the directors' report and the financial statements**

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with applicable law and Section 1A of FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (UK Generally Accepted Accounting Practice applicable to Smaller Entities).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- assess the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.



## KPMG LLP

Quayside House  
110 Quayside  
Newcastle upon Tyne  
NE1 3DX  
United Kingdom

### Independent auditor's report to the members of M6 Diesel Services Limited

#### Opinion

We have audited the financial statements of M6 Diesel Services Limited ("the Company") for the 15-month period ended 3 July 2022, which comprise the Profit and loss account, Balance sheet and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 3 July 2022 and of its profit for the period then ended;
- have been properly prepared in accordance with UK accounting standards applicable to smaller entities, including Section 1A of FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the Company in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

#### Going concern

The directors have prepared the financial statements on the going concern basis as they do not intend to liquidate the Company or to cease its operations, and as they have concluded that the Company's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the directors' conclusions, we considered the inherent risks to the Company's business model and analysed how those risks might affect the Company's financial resources or ability to continue operations over the going concern period.

Our conclusions based on this work:

- we consider that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate;
- we have not identified, and concur with the directors' assessment that there is not, a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for the going concern period.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the Company will continue in operation.

## **Independent auditor's report to the members of M6 Diesel Services Limited** *(continued)*

### **Fraud and breaches of laws and regulations – ability to detect**

#### *Identifying and responding to risks of material misstatement due to fraud*

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of directors, and inspection of policy documentation as to the Company's high-level policies and procedures to prevent and detect fraud, as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Considering remuneration incentive schemes and performance targets for management.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there is a fraud risk related to revenue recognition because of the lack of opportunity around the period end, due to the nature of turnover in the Company.

We did not identify any additional fraud risks.

We performed procedures including:

- Identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted to unusual accounts linked to revenue accounts and cash accounts.

#### *Identifying and responding to risks of material misstatement related to compliance with laws and regulations*

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the Company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the Company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: health and safety and employment law recognising the nature of the Company's activities. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

## **Independent auditor's report to the members of M6 Diesel Services Limited**

*(continued)*

### *Context of the ability of the audit to detect fraud or breaches of law or regulation*

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

### **Directors' report**

The directors are responsible for the directors' report. Our opinion on the financial statements does not cover that report and we do not express an audit opinion thereon.

Our responsibility is to read the directors' report and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the directors' report;
- in our opinion the information given in that report for the financial year is consistent with the financial statements; and
- in our opinion that report has been prepared in accordance with the Companies Act 2006.

### **Matters on which we are required to report by exception**

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime, take advantage of the small companies exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

We have nothing to report in these respects.

### **Directors' responsibilities**

As explained more fully in their statement set out on page 2, the directors are responsible for: the preparation of the financial statements and for being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

## **Independent auditor's report to the members of M6 Diesel Services Limited** *(continued)*

### **Auditor's responsibilities**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

### **The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's 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 and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**David Mitchell (Senior Statutory Auditor)**  
**for and on behalf of KPMG LLP, Statutory Auditor**  
*Chartered Accountants*  
Quayside House  
110 Quayside  
Newcastle upon Tyne  
NE1 3DX

8 February 2023



**Profit and loss account and other comprehensive income**  
*for the 15-month period ended 3 July 2022*

		15-month period to 3 July	12-month period to 31 March
	<i>Note</i>	2022 £000	2021 £000
<b>Turnover</b>	<i>1</i>	<b>3,301</b>	<b>2,052</b>
Cost of sales		(2,462)	(1,087)
<b>Gross profit</b>		<b>839</b>	<b>965</b>
Administrative expenses		(839)	(731)
Other operating income		32	-
<b>Operating profit</b>	<i>2</i>	<b>32</b>	<b>234</b>
<b>Profit before taxation</b>		<b>32</b>	<b>234</b>
Tax on profit	<i>5</i>	(12)	(45)
<b>Profit for the year</b>		<b>20</b>	<b>189</b>

The notes on page 9 to 14 form part of the financial statements.

All of the results are from continuing activities.

There is no other comprehensive income outside of those recognised in the profit and loss account for both the current and the preceding periods.

**Balance sheet**  
**at 3 July 2022**

	<i>Note</i>	<b>2022</b>	<b>2021</b>
		<b>£000</b>	<b>£000</b>
<b>Fixed assets</b>			
Tangible assets	6	1,248	137
<b>Current assets</b>			
Stocks		183	93
Debtors	7	220	266
Cash at bank and in hand		192	1,073
		<u>595</u>	<u>1,432</u>
<b>Creditors: amounts falling due within one year</b>	9	<b>(203)</b>	<b>(261)</b>
		<u>392</u>	<u>1,171</u>
<b>Net current assets</b>			
		<u>392</u>	<u>1,171</u>
<b>Total assets less current liabilities</b>		<b>1,640</b>	<b>1,308</b>
<b>Creditors: amounts falling due after one year</b>	10	<b>(1,395)</b>	<b>-</b>
<b>Provisions for liabilities</b>			
Deferred taxation	11	(17)	(10)
		<u>228</u>	<u>1,298</u>
<b>Net assets</b>			
		<u>228</u>	<u>1,298</u>
<b>Capital and reserves</b>			
Called up equity share capital	14	2	2
Profit and loss account		226	1,296
		<u>228</u>	<u>1,298</u>
<b>Shareholders' funds</b>			
		<u>228</u>	<u>1,298</u>

The notes on page 9 to 14 form part of the financial statements.

These financial statements were approved by the board of directors on 1 February 2023 and were signed on its behalf by:



**Mrs SB Dunning**  
*Director*

Company registered number: 01261050

## Notes

*(forming part of the financial statements)*

### 1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

#### ***Basis of preparation***

These financial statements were prepared in accordance with Section 1A of FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (UK Generally Accepted Accounting Practice applicable to Smaller Entities). The presentation currency of these financial statements is sterling. All amounts in the financial statements have been rounded to the nearest £1,000. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared based upon the 15-month period ending 3 July 2022, bringing the accounts production cycle into line with the parent company following acquisition. (2021: 12-month period ending 31 March 2021). The accounting period ends within seven days of the end of the accounting reference period of 30 June 2022 as permitted by the Companies Act 2006.

#### ***Going concern***

The financial statements have been prepared on a going concern basis which the directors consider to be appropriate for the following reasons.

The Company meets its day-to-day working capital requirements largely through operating cash flows. There are credit facilities with related parties, but these are largely in the normal course of trading as discussed in note 12. The company has no external debt but has funded its capital additions in the period through borrowings from fellow group undertakings. Terms are described in note 10.

The directors have prepared forecasts and projections for a period of at least 12 months from the date of approval of these financial statements which indicate that, taking account of severe but plausible downside scenarios, the Company is expected to have a sufficient level of cash available to meet its liabilities as they fall due for that period. These downside scenarios factor in the current economic situation and the cost-of-living crisis. In practice the Company has returned to pre-Covid activity levels reflecting the essential nature of the business.

Those forecasts are dependent on the Company's immediate parent company Tebay Gorge Services Limited not seeking repayment of the amounts currently due to the Group, which as at 3 July 2022 amounted to £1,395,000. The ultimate parent company has indicated that it does not intend to seek repayment of these amounts during the going concern assessment period. Accordingly, the directors have built that assumption into cashflow forecasts. As with any company placing reliance on other group entities for financial support, the directors acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that it will not do so.

The company has remained cash generative to date and cash balances as at 1 February 2023 were £451,889. In the severe but plausible scenario, these cash balances are sufficient to allow the company to meet its contractual liabilities in the next 12-month period.

After considering the above issues in detail, the directors are confident that the company will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

#### ***Turnover***

Turnover, which excludes value added tax, represents the amounts receivable for goods sold and services provided. The Company recognises turnover for goods and services when, and to the extent that, the Company obtains the right to consideration in exchange for its performance and specifically for the following:

Retail sales: the Company operates a fuel bunkering site, filling station, parking facilities and a transport cafe for the sale of a range of products and services. Sales of goods and services are recognised on sale to the customer at the point of sale. Retail sales are usually settled by cash, credit or payment card. Bunkering commissions are received on a credit basis based on the quantities of litres withdrawn by bunkering customers.

## Notes (continued)

### 1 Accounting policies (continued)

#### Fixed Assets

All fixed assets are initially recorded at costs and depreciated over their useful economic lives.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold property (land)	- Nil
Leasehold property	- 10 to 90 year straight line
Plant & machinery	- 20% straight line / 10% straight line
Motor vehicles	- 20% straight line

Included in leasehold property are fuel tanks and installation costs which are being depreciated over 10 years straight line.

#### Stocks

Stocks are valued at the lower of cost and net realisable value on the first in first out basis, after making due allowance for obsolete and slow moving items.

#### Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risk of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

#### Pension costs

The Company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the Company. The annual contributions payable are charged to the profit and loss account.

#### Deferred taxation

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at the date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Deferred tax assets are recognised only to the extent that the directors consider that it is 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 is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### 2 Expenses and auditor's remuneration

Included in profit/loss are the following:

The audit fee noted below is an allocation of the wider Group audit fee and has not been recharged to the Company

	2022 £000	2021 £000
Staff pension contributions	8	10
Depreciation of owned fixed assets	60	53
Auditor's remuneration: audit of these financial statements	8	7
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## Notes (continued)

### 3 Directors' remuneration

The directors received no remuneration in the current or prior periods.

### 4 Staff numbers

The average number of persons employed by the Company (including directors) during the year, analysed by category, was as follows:

	Number of employees	
	2022	2021
Average staff numbers	17	17

### 5 Taxation

Analysis of charge in the year

	2022 £000	2021 £000
<b>Current tax:</b>		
UK corporation tax based on the results for the year at 19% (2021: 19%)	5	53
Total current tax	5	53
<b>Deferred tax:</b>		
Origination and reversal of timing differences (Note 8)	7	(8)
Total deferred tax (Note 8)	7	(8)
Tax on profit	12	45

#### Taxation

In the Spring Budget 2020, the Government announced that from 1 April 2020 the corporation tax rate would remain at 19% (rather than reducing to 17% as previously enacted). This new law was deemed substantively enacted on 17 March 2020.

In the Spring Budget 2021, the Government announced that from 1 April 2023 the corporation tax rate will increase from 19% to 25%. This new law was deemed substantively enacted on 24 May 2021. The deferred tax balances at the balance sheet date have been calculated at the tax rate that is expected to apply to the reversal of the related difference.

**Notes (continued)**

**6 Tangible fixed assets**

	Freehold property £000	Leasehold property £000	Plant & machinery £000	Fixtures, Fittings and Equipment £000	Motor vehicles £000	Total £000
<b>Cost</b>						
At beginning of year	3	1,517	378	-	67	1,965
Additions	1,159	-	-	19	-	1,178
Disposals	-	-	-	(2)	(62)	(64)
Reclassification	-	-	(378)	378	-	-
At end of year	1,162	1,517	-	395	5	3,079
<b>Depreciation</b>						
At beginning of year	-	1,488	304	-	36	1,828
Charge for the year	-	10	-	24	26	60
Disposals	-	-	-	-	(57)	(57)
Reclassification	-	-	(304)	304	-	-
At end of year	-	1,498	-	328	5	1,831
<b>Net book value</b>						
At 3 July 2022	1,162	19	-	67	-	1,248
At 31 March 2021	3	29	74	-	31	137

The leasehold property comprises property held under long leaseholds.

**7 Debtors**

	2022 £000	2021 £000
Trade debtors	112	147
Amounts owed by group undertakings	5	26
Other debtors	30	25
Prepayments and accrued income	73	68
	220	266

## Notes (continued)

### 8 Deferred taxation

The movement in the deferred taxation account during the year was:

	2022 £000	2021 £000
Provision brought forward	10	18
Profit and loss account movement arising during the year	7	(8)
Provision carried forward	17	10

The provision for deferred taxation consists of the tax effect of timing differences in respect of:

	2022 £000	2021 £000
Fixed asset timing differences	17	11
Short term timing differences	-	(1)
Provision carried forward	17	10

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

	2022 £000	2021 £000
Trade creditors	146	115
Amounts owed to group undertakings	20	60
Corporation tax	5	53
Other tax and social security	27	17
Other creditors	1	-
Accruals and deferred income	4	16
	203	261

### 10 Creditors: amounts falling due after one year

	2022 £000	2021 £000
Amounts owed to group undertakings	1,395	-

Amounts owed to group undertakings are not charged interest and have no fixed repayment date. However, the parent undertaking has granted the Company an unconditional right that the loan will not be recalled from at least twelve months from the date of the balance sheet.

### 11 Provisions

	2022 £000	2021 £000
Deferred tax liability	17	10

## Notes (continued)

### 12 Related party transactions

Prior to 1 March 2022 Tebay Gorge Services Limited and M6 Truck Services Limited each had a 50% shareholding in M6 Diesel Services Limited, Watling Street Filling Station Limited and M. 6. Diesel Limited.

On this date Tebay Gorge Services Limited acquired a 100% shareholding in M6 Diesel Services Limited and Watling Street Filling Station Limited and M6 Truck Services Limited sold its 50% share. Tebay Gorge Services Limited sold its share in M. 6. Diesel Limited and M6 Truck Services Limited acquired a 100% shareholding.

Tebay Gorge Services Limited and Mrs A J Atkinson each have a 50% shareholding in Dieselbank Limited which trades with M6 Diesel Services Limited as noted below.

Tebay Gorge Services Limited is 100% controlled by Westmorland Limited, which in turn is 100% controlled by Chapel Beck Limited.

M6 Truck Services Limited is 100% controlled by the Estate of John and Elizabeth Atkinson. No transactions took place with either of these parties.

During the year the Company purchased fuel to the value of £223,678 from M. 6. Diesel Limited (2021: £127,108) and was recharged maintenance and administrative costs to the value of £91,504 (2021: £40,448) by M. 6. Diesel Limited of which £60,701 (2021: £59,825) was outstanding at the year end. The Company received commissions from M. 6. Diesel Limited to the value of £8,478 (2021: £7,388) and recharged administrative costs to the value of £10,219 (2021: £35) of which £1,550 (2021: £649) was outstanding at the year end.

During the year the Company recharged maintenance and administrative costs to Dieselbank Limited to the value of £1,146 (2021: £767) of which £nil (2021: £nil) was outstanding at the year end. The Company was recharged maintenance and administrative costs to the value of £1,617 (2021: £30) by Dieselbank Ltd of which £nil (2021: £36) was outstanding at the year end.

During the year the Company recharged maintenance and administrative costs to Watling Street Filling Station Limited to the value of £94,763 (2021: £78,150) of which £4,747 (2021: £25,595) was outstanding at the year end. The Company also purchased fuel and goods for re-sale to the value of £603 (2021: £68,594) and was recharged maintenance and administrative costs to the value of £3,266 (2021: £4,131) by Watling Street Filling Station Limited during the year, of which £8,632 (2021: £397) was outstanding at the year end.

### 13 Pensions

The Company makes defined contributions to a group personal pension plan. The assets of the scheme are held separately from those of the Company in an administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £8,387 (2021: £9,514). There were £767 (2021: £nil) contributions outstanding at the year end.

### 14 Share capital

	2022 No	2022 £000	2021 No	2021 £000
<b>Allotted, called up and fully paid:</b>				
2,000 ordinary shares of £1 each	2,000	2	2,000	2

### 15 Ultimate parent company

The ultimate parent company is Chapel Beck Limited, a company registered in England and Wales. The ultimate controlling party is the family interests of the Dunning family. The consolidated accounts of this group are available to the public and may be obtained from:

The Registrar of Companies  
Companies House  
Crown Way  
Cardiff  
CF14 3UZ