Registration number: SC120607

Strathclyde Tyre Services Limited

Unaudited Financial Statements
for the 52 week period ended 29 March 2024

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Strathclyde Tyre Services Limited

Balance Sheet
as at 29 March 2024
(Registration number: SC120607)

	Note	29 March 2024 £	31 March 2023 £
Current assets			
Debtors	2	1,796,943	1,796,943
Net assets		1,796,943	1,796,943
Capital and reserves			
Called up share capital	4	132,480	132,480
Share premium account		77,360	77,360
Capital redemption reserve		44,160	44,160
Profit and loss account		1,542,943	1,542,943
Shareholders' funds		1,796,943	1,796,943

The notes on pages 2 to 3 form an integral part of these financial statements.

For the financial period ending 29 March 2024 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 question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements 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 small companies regime.

There have been no changes in shareholders' equity during the period.

The financial statements on pages 1 to 3 were approved by the Board of Directors on 5 December 2024 and signed on its behalf by:

J Hartley
Director

Strathclyde Tyre Services Limited

Notes to the Unaudited Financial Statements for the period ended 29 March 2024

1 Accounting policies

General Information
Strathclyde Tyre Services Limited ("the Company") is a private limited company incorporated and domiciled in the UK.

Basis of preparation
These financial statements have been prepared in accordance with Financial Reporting Standard 101, 'Reduced Disclosure Framework' ("FRS 101"). The financial statements have been prepared on a the going concern basis, under the historical cost convention, and in accordance with the Companies Act 2006.

In preparing these financial statements, the Company applies the recognition, measurement and disclosure requirements of International Financial Reporting Standards as adopted by the UK ("Adopted IFRSs"), but makes amendments where necessary in order to comply with Companies Act 2006 and has set out below where advantage of the FRS 101 disclosure exemptions has been taken.

The Company's ultimate parent undertaking, Halfords Group plc, includes the Company in its consolidated financial statements. The consolidated financial statements of Halfords Group plc are prepared in accordance with International Financial Reporting Standards, are available to the public and may be obtained from Icknield Street Drive, Washford West, Redditch, Worcestershire, B98 0DE.

In these financial statements, the company has applied the exemptions available under FRS 101 in respect of the following disclosures:

- A Cash Flow statement and related notes;
- Disclosures in respect of transactions with wholly owned subsidiaries;
- Disclosures in respect of capital management;
- The effects of new but not yet effective IFRSs;
- Financial instruments disclosures as required by IFRS 7 Financial Instruments: Disclosures;
- Disclosures in respect of the compensation of Key Management Personnel.

The preparation of financial statements in compliance with FRS 101 requires the use of certain critical accounting estimates. It also requires the company's directors to exercise judgement in applying the company's accounting policies. The Directors do not consider that there is any judgement in the application of these accounting policies that may have a significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year.

The financial statements are prepared for the period up to the Friday closest to 31 March. Consequently, the financial statements for the current period cover the 52 week period ended 29 March 2024, whilst the comparative period covered the 52 week period ended 31 March 2023.

Notes to the Unaudited Financial Statements for the period ended 29 March 2024 (continued)

2 Debtors

	29 March 2024 £	31 March 2023 £
Falling due within one year:		
Amounts owed by group undertakings	1,796,943	1,796,943

All amounts owed by group undertakings are repayable on demand.

3 Share capital

Allotted, called up and fully paid shares

	29 March 2024		31 March 2023	
	Number of shares	£	Number of shares	£
Ordinary shares of £1 each	2	2	2	2

4 Parent and ultimate parent undertaking

The Company's immediate holding company is McConechy's Tyre Service Limited. The Company's ultimate holding company and its ultimate controlling party is Halfords Group plc, a company incorporated in Great Britain and registered in England and Wales, which is the parent undertaking of the smallest and largest group to consolidate these financial statements. The results of the Company are included in the group financial statements of Halfords Group plc.

Copies of the group financial statements may be obtained from the Company Secretary at Icknield Street Drive, Washford West, Redditch, Worcestershire, B98 0DE.

The Company has taken advantage of the exemption given by FRS101.8(k) to subsidiary undertakings, 100% of whose voting rights are controlled within the group, by not disclosing information on related party transactions with entities that are part of the Group.