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Company Registration No. 01740557 (England and Wales)

**ROYTON STEELSTOCK LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 1 APRIL 2018**





ROYTON STEELSTOCK LIMITED

COMPANY INFORMATION

Directors	I Harding T S Wilson G R Lomas
Secretary	I Harding
Company number	01740557
Registered office	The Mill House Anstey Mill Lane Alton GU34 2YA
Auditor	Haines Watts Farnborough LLP 30 Camp Road Farnborough Hampshire GU14 6EW



ROYTON STEELSTOCK LIMITED

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ROYTON STEELSTOCK LIMITED

DIRECTORS' REPORT

FOR THE PERIOD ENDED 1 APRIL 2018

The directors present their annual report and financial statements for the period ended 1 April 2018.

Principal activities

The principal activity of the company continued to be that of steel stockholders.

Directors

The directors who held office during the period and up to the date of signature of the financial statements were as follows:

I Harding
T S Wilson
G R Lomas

Statement of directors' responsibilities

The directors are responsible for preparing the annual 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 the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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 also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to auditor

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



I Harding

Director

19th October 2018

ROYTON STEELSTOCK LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ROYTON STEELSTOCK LIMITED

Opinion

We have audited the financial statements of Royton Steelstock Limited (the 'company') for the period ended 1 April 2018 which comprise the profit and loss account, the balance sheet, the statement of changes in equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 1 April 2018 and of its profit for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 under those standards are further described in the Auditor's *responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

ROYTON STEELSTOCK LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF ROYTON STEELSTOCK LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us 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 and 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.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for 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 the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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.


Roz McFarlane (Senior Statutory Auditor)
for and on behalf of Haines Watts Farnborough LLP

9 November 2018

Chartered Accountants
Statutory Auditor

30 Camp Road
Farnborough
Hampshire
GU14 6EW

ROYTON STEELSTOCK LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE PERIOD ENDED 1 APRIL 2018

	Notes	Period ended 1 April 2018 £	Period ended 2 April 2017 £
Turnover		3,817,316	3,615,862
Cost of sales		(2,758,943)	(2,503,181)
Gross profit		<u>1,058,373</u>	<u>1,112,681</u>
Administrative expenses		(689,840)	(644,239)
Operating profit		<u>368,533</u>	<u>468,442</u>
Interest payable and similar expenses		(7,594)	(13,604)
Profit before taxation		<u>360,939</u>	<u>454,838</u>
Tax on profit	6	(69,036)	(95,498)
Profit for the financial period		<u><u>291,903</u></u>	<u><u>359,340</u></u>

ROYTON STEELSTOCK LIMITED

BALANCE SHEET

AS AT 1 APRIL 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	7		909,923		927,952
Current assets					
Stocks		453,762		369,470	
Debtors falling due after more than one year	10	1,555,264		1,575,346	
Debtors falling due within one year	10	1,022,861		1,044,420	
Cash at bank and in hand		116,748		11,516	
		<u>3,148,635</u>		<u>3,000,752</u>	
Creditors: amounts falling due within one year	11	<u>(811,066)</u>		<u>(1,188,355)</u>	
Net current assets			<u>2,337,569</u>		<u>1,812,397</u>
Total assets less current liabilities			<u>3,247,492</u>		<u>2,740,349</u>
Creditors: amounts falling due after more than one year	12		<u>(1,276,072)</u>		<u>(1,060,832)</u>
Net assets			<u><u>1,971,420</u></u>		<u><u>1,679,517</u></u>
Capital and reserves					
Called up share capital	13	46,000		46,000	
Revaluation reserve		607,760		607,760	
Capital redemption reserve		24,000		24,000	
Profit and loss reserves		<u>1,293,660</u>		<u>1,001,757</u>	
Total equity			<u><u>1,971,420</u></u>		<u><u>1,679,517</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorised for issue on 29th October 2018 and are signed on its behalf by:



I Harding
Director

Company Registration No. 01740557

ROYTON STEELSTOCK LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 1 APRIL 2018

	Share capital	Revaluation reserve	Capital redemption reserve	Profit and loss reserves	Total
	£	£	£	£	£
Balance at 4 April 2016	46,000	607,760	24,000	642,417	1,320,177
Period ended 2 April 2017: Profit and total comprehensive income for the period	-	-	-	359,340	359,340
Balance at 2 April 2017	46,000	607,760	24,000	1,001,757	1,679,517
Period ended 1 April 2018: Profit and total comprehensive income for the period	-	-	-	291,903	291,903
Balance at 1 April 2018	46,000	607,760	24,000	1,293,660	1,971,420

ROYTON STEELSTOCK LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 1 APRIL 2018

1 Accounting policies

Company information

Royton Steelstock Limited is a private company limited by shares incorporated in England and Wales. The registered office is The Mill House, Anstey Mill Lane, Alton, GU34 2YA.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Turnover

Income from the sale of steel is recognised at the date of invoice net of VAT and trade discount, which usually coincides with the date of despatch of the goods.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold buildings	2% straight line
Plant and machinery	10% - 20% straight line
Fixtures, fittings and equipment	33.33% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.5 Fixed asset investments

Interests in subsidiaries are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

ROYTON STEELSTOCK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 1 APRIL 2018

1 Accounting policies

(Continued)

1.6 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

1.7 Stocks

Stock consists of steel, which is a traded commodity and is valued at fair value, less its cost to resell, with any year end adjustment to fair value reflected through the profit and loss account.

This is facilitated by stock being recorded at the average direct cost by product line, with a subsequent annual impairment review and adjustment to the lower for fair value and net realisable value at the the year end. This assessment is made by the directors based on their knowledge of the business and with reference to current steel prices.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

1.8 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash at bank and in hand and bank short term borrowings. Bank short term borrowings are shown within bank loans in current liabilities.

1.9 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

ROYTON STEELSTOCK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 1 APRIL 2018

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans and loans from fellow group companies that are classified as debt, are recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. Trade creditors are recognised at transaction price.

1.10 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs.

1.11 Taxation

The tax expense represents the tax currently payable.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.13 Retirement benefits

The company operates a defined benefit contribution scheme for the benefit of its employees and directors. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

ROYTON STEELSTOCK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 1 APRIL 2018

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The estimates and assumptions that give rise to a significant risk of uncertainty to the carrying amount of assets and liabilities are outlined below.

The company's stock consists of steel, which is a traded commodity as detailed in note 1.7, and is valued at fair value less costs to sell. The directors have reviewed the year end stock fair value and consider that the adjustment that has been made to reflect the fair value at the year end is correct and that no further adjustment is deemed necessary.

The company provides a provision for the bad debt of any balances over 90 days old as at the period end. Additional specific provisions may also be made for other debts if there are any indications that these amounts will not be received.

The directors have reviewed the valuation of the freehold property, as detailed in note 7, and believe that the valuation accounted for reflects the fair value of the property and that no adjustments are needed.

3 Auditor's remuneration

	2018 £	2017 £
Fees payable to the company's auditor and associates:		
For audit services		
Audit of the financial statements of the company	6,000	7,280

4 Employees

The average monthly number of persons (including directors) employed by the company during the period was 17 (2017 - 17).

5 Directors' remuneration

	2018 £	2017 £
Remuneration paid to directors	59,042	54,239

ROYTON STEELSTOCK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 1 APRIL 2018

6 Taxation

	2018 £	2017 £
Current tax		
UK corporation tax on profits for the current period	69,036	95,498

There is a potential unrecognised deferred tax liability of £55,351 (2017 - £56,970).

The actual charge for the period can be reconciled to the expected charge for the period based on the profit or loss and the standard rate of tax as follows:

	2018 £	2017 £
Profit before taxation	360,939	454,838
Expected tax charge based on the standard rate of corporation tax in the UK of 19.00% (2017: 20.00%)	68,578	90,968
Tax effect of expenses that are not deductible in determining taxable profit	376	282
Gains not taxable	(437)	-
Effect of change in corporation tax rate	-	(40)
Permanent capital allowances in excess of depreciation	787	4,288
Provisions	(268)	-
Taxation charge for the period	69,036	95,498

ROYTON STEELSTOCK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 1 APRIL 2018

7 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost or valuation			
At 3 April 2017	950,000	335,013	1,285,013
Additions	-	23,000	23,000
Disposals	-	(69,769)	(69,769)
At 1 April 2018	950,000	288,244	1,238,244
Depreciation and impairment			
At 3 April 2017	84,742	272,319	357,061
Depreciation charged in the period	18,140	21,389	39,529
Eliminated in respect of disposals	-	(68,269)	(68,269)
At 1 April 2018	102,882	225,439	328,321
Carrying amount			
At 1 April 2018	847,118	62,805	909,923
At 2 April 2017	865,258	62,694	927,952

The freehold property was revalued to £950,000 on 4 May 2011 on an open market basis by an external, qualified chartered surveyor. The directors are not aware of any material change in value since the external valuation was made.

If revalued assets were stated on an historical cost basis rather than a fair value basis, the total amounts included would have been as follows:

	2018 £	2017 £
Cost	329,932	329,932
Accumulated depreciation	(61,269)	(56,233)
Carrying value	268,663	273,699

ROYTON STEELSTOCK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 1 APRIL 2018

8 Fixed asset investments

	Shares in group undertakings £
Cost or valuation	
At 3 April 2017 & 1 April 2018	141,730
Impairment	
At 3 April 2017 & 1 April 2018	141,730
Carrying amount	
At 1 April 2018	-
At 2 April 2017	-

9 Subsidiaries

Details of the company's subsidiaries at 1 April 2018 are as follows:

Name of undertaking	Registered office key	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Leah and Rowbotham Limited	1	Dormant	Ordinary	100.00	

Registered Office addresses:

1 PO Box 2, The Mill House, Alton, Hampshire, GU34 2YA

10 Debtors

	2018 £	2017 £
Amounts falling due within one year:		
Trade debtors	846,810	868,369
Amounts owed by group undertakings	176,051	176,051
	<u>1,022,861</u>	<u>1,044,420</u>
Amounts falling due after more than one year:		
Amounts owed by group undertakings	<u>1,555,264</u>	<u>1,575,346</u>
Total debtors	<u>2,578,125</u>	<u>2,619,766</u>

ROYTON STEELSTOCK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 1 APRIL 2018

11 Creditors: amounts falling due within one year

	2018 £	2017 £
Bank loans	48,576	349,051
Trade creditors	439,829	461,839
Corporation tax	69,036	95,498
Other taxation and social security	42,430	37,802
Other creditors	211,195	244,165
	<u>811,066</u>	<u>1,188,355</u>

Bank loans include £48,576 (2017 - £349,051) advanced against trade debtors. The advance is secured by a fixed and floating charge over the assets of the company.

12 Creditors: amounts falling due after more than one year

	2018 £	2017 £
Amounts due to group undertakings	<u>1,276,072</u>	<u>1,060,832</u>

13 Called up share capital

	2018 £	2017 £
Ordinary share capital Issued and fully paid 46,000 Ordinary shares of £1 each	<u>46,000</u>	<u>46,000</u>
	<u>46,000</u>	<u>46,000</u>

14 Financial commitments, guarantees and contingent liabilities

An unlimited group composite guarantee exists between the company, its parent undertakings, Dutton Group Limited and Sheron Limited and its subsidiary undertaking Leah and Rowbotham Limited, in favour of National Westminster Bank plc, securing, among other obligations, all liabilities of the group to the bank.

15 Related party transactions

The company has taken advantage of the exemption from the requirement to disclose transactions with wholly owned group companies on the grounds that is a wholly owned subsidiary of Steelstock UK Limited.

Included in creditors at the period end is an amount of £1,262,990 (2017 - £1,047,750) owed to a fellow subsidiary. The movement in the period relates to net stock transfers to the company from the fellow subsidiary of £323,113 (2017 - £414,437) and expenses recharged of £8,127 (2017 - £8,896). Repayments were made of £116,000 (2017 - £75,000).

ROYTON STEELSTOCK LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 1 APRIL 2018

16 Parent company

The company's immediate parent company is Sheron Limited, a company whose registered office is PO Box 2, The Mill House, Anstey Mill, Alton, Hampshire, GU34 2YA.

At the period end, the ultimate parent company, which is also the parent for the largest and smallest group of undertakings for which the group financial statements are drawn up for and of which the company is a member is Steelstock UK Limited, a company whose registered office is The Mill House, Anstey Mill Lane, Alton, Hampshire, GU34 2YA.

Copies of the consolidated financial statements can be obtained from the Registrar of Companies, Companies House, Crown Way, Cardiff, CF14 3UZ.

17 Comparatives

The comparative figures are for the period from 4 April 2016 to 2 April 2017.