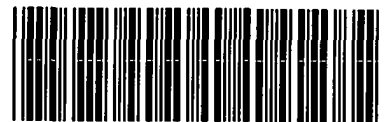


**Premier Lasertube Limited**  
**Company Registration Number 08420616**  
**Annual Report and Financial Statements**  
**Year ended 31 March 2023**

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COMPANIES HOUSE

Premier Lasertube Limited  
Annual Report and Financial Statements  
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	Note	2023 £	2022 £
Fixed assets			
Investments	4	522,932	522,932
Current assets			
Debtors	5	10	10
Creditors: Amounts falling due within one year	6	<u>(522,932)</u>	<u>(522,932)</u>
Net current liabilities		<u>(522,922)</u>	<u>(522,922)</u>
Net assets		<u>10</u>	<u>10</u>
Capital and reserves			
Called up share capital	7	<u>10</u>	<u>10</u>
		<u>10</u>	<u>10</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the profit and loss account has been taken.

These financial statements were approved and authorised for issue by the Board on 14 December 2023 and signed on its behalf by:



*Mr I Harding*  
Signed on 14/12/23 @ 12:23

Mr I Harding  
Director

## 1 General information

Premier Lasertube Limited is a private company limited by shares and incorporated in England and Wales under company number 08420616.

The address of its registered office and principal place of business is:

PO Box 2  
The Mill House  
Anstey Mill Lane  
Alton  
Hampshire  
GU34 2QQ

## 2 Summary of significant accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with applicable accounting standards including Section 1A of Financial Reporting Standard 102 (2022) "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102) and the Companies Act 2006. The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The presentation currency is £ sterling and the financial statements have been rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

### Impairment of fixed assets

Fixed assets are assessed at each reporting date to determine whether there is any indication that the assets are impaired. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared to its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised in the profit and loss account. The reversal of an impairment loss is recognised immediately in the profit and loss account.

### Investments

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

### Debtors

Short term debtors are measured at transaction price, less any impairment.

### Creditors

Short term creditors are measured at transaction price.

### 3 Employees

The average number of persons employed by the company (including directors) during the year was as follows:

	2023 No.	2022 No.
Employees	<u>2</u>	<u>2</u>

### 4 Fixed asset investments

	2023 £	2022 £
Investments in subsidiaries	<u>522,932</u>	<u>522,932</u>
Subsidiary undertaking		£
Cost		
At 1 April 2022		<u>522,932</u>
At 31 March 2023		<u>522,932</u>
Carrying amount		
At 31 March 2023		<u>522,932</u>
At 31 March 2022		<u>522,932</u>

### 5 Debtors

	2023 £	2022 £
Other debtors	<u>10</u>	<u>10</u>

### 6 Creditors:

Amounts falling due within one year

	2023 £	2022 £
Amounts owed to group undertakings	<u>522,932</u>	<u>522,932</u>

### 7 Share capital

Allotted, called up and fully paid shares

	No.	2023 £	No.	2022 £
Ordinary shares of £1 each	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>

8 Parent company

The company's immediate parent is Brown & Tawse Steelstock Limited, a company incorporated in Scotland.

The ultimate parent is Steelstock UK Limited, incorporated in England and Wales.

The most senior parent entity producing publicly available financial statements is Steelstock UK Limited. These financial statements are available upon request from Companies House

The company is ultimately controlled by Mr I Harding, by virtue of his majority shareholding in Steelstock UK Limited.

9 Audit information

The option not to file the Audit Report has been taken. However, the following information is relevant:

- The report was unqualified; and
- There were no matters to which the auditor drew attention by way of emphasis.

The auditors were Brown Butler and the senior statutory auditor, who signed the report, was Kevin Hoult BA FCA.