

**AITKEN'S SPORTSTURF
LIMITED**

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 1999



Company no 3286708

AITKEN'S SPORTSTURF LIMITED

ABBREVIATED ACCOUNTS

For the year ended 31 December 1999

Company registration number: 3286708

Registered office: Aviation Road
Sherburn Industrial Estate
Sherburn-in-Elmet
North Yorkshire
LS25 6NB

Director: Richard Aitken

Secretary: Doreen Aitken

Bankers: Royal Bank of Scotland

Solicitors: Carruthers Gemmill

Auditors: Grant Thornton
Registered auditors
Chartered accountants

AITKEN'S SPORTSTURF LIMITED

ABBREVIATED ACCOUNTS

For the year ended 31 December 1999

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**REPORT OF THE AUDITORS TO AITKEN'S SPORTSTURF LIMITED UNDER
SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts on pages 2 to 5 together with the full financial statements of AITKEN'S SPORTSTURF LIMITED prepared under section 226 of the Companies Act 1985 for the year ended 31 December 1999.

Respective responsibilities of the director and auditors

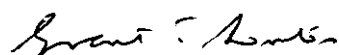
The director is responsible for preparing the abbreviated accounts in accordance with the provisions of section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver to the Registrar of Companies abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act and whether the abbreviated accounts have been properly prepared in accordance with those provisions.

Basis of opinion

We have carried out the procedures we considered necessary to confirm, by reference to the audited financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts have been properly prepared from those financial statements. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 5 have been properly prepared in accordance with those provisions.



**GRANT THORNTON
REGISTERED AUDITORS
CHARTERED ACCOUNTANTS**

GLASGOW
24 February 2000

AITKEN'S SPORTSTURF LIMITED

PRINCIPAL ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.

The company is exempt from preparing consolidated financial statements on the grounds that, taken together with its subsidiary, it qualifies as a small-sized group under section 248 of the Companies Act 1985. These financial statements therefore present information about the company as an individual undertaking and not about its group.

The principal accounting policies of the company have remained unchanged from the previous year and are set out below.

TURNOVER

Turnover is the total amount receivable by the company in the ordinary course of business with outside customers for goods supplied as a principal and for services provided, excluding VAT and trade discounts.

DEPRECIATION

Depreciation is calculated to write down the cost of all tangible fixed assets, other than freehold land, over their expected useful lives.

The rates generally applicable are:

Freehold buildings	2% straight line
Plant and machinery	20% reducing balance
Motor vehicles	25% reducing balance
Fixtures and fittings	20% reducing balance

INVESTMENTS

Investments are included at cost. Profits or losses arising from disposals of fixed asset investments are treated as part of the result from ordinary activities.

STOCK AND WORK IN PROGRESS

Stock and work in progress is stated at the lower of cost and net realisable value.

DEFERRED TAXATION

Deferred tax is provided for using the tax rates estimated to arise when the timing differences reverse and is accounted for to the extent that it is probable that a liability or asset will crystallise. Unprovided deferred tax is disclosed as a contingent liability.

AITKEN'S SPORTSTURF LIMITED

ABBREVIATED BALANCE SHEET AT 31 DECEMBER 1999

	Note	1999 £	1999 £	1998 £	1998 £
Fixed assets					
Tangible assets	1		522,922		518,571
Investments	1		100		100
			<u>523,022</u>		<u>518,671</u>
Current assets					
Stocks		121,992		121,734	
Debtors		163,724		125,986	
Cash at bank and in hand		200,040		218,000	
		<u>485,756</u>		<u>465,720</u>	
Creditors: amounts falling due within one year		<u>(258,447)</u>		<u>(342,413)</u>	
Net current assets			<u>227,309</u>		<u>123,307</u>
Total assets less current liabilities			<u>750,331</u>		<u>641,978</u>
Capital and reserves					
Called up share capital	2		100		100
Profit and loss account			750,231		641,878
			<u>750,331</u>		<u>641,978</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The abbreviated accounts were approved by the Board of Directors on 24 February 2000.



Director

The accompanying accounting policies and notes form an integral part of these abbreviated accounts.

AITKEN'S SPORTSTURF LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

For the year ended 31 December 1999

1 FIXED ASSETS

	Tangible fixed assets £	Investments £	Total £
Cost			
At 1 January 1999	582,140	100	582,240
Additions	56,943	-	56,943
Disposals	(39,140)	-	(39,140)
At 31 December 1999	599,943	100	600,043
Depreciation			
At 1 January 1999	63,569	-	63,569
Charge for the year	35,311	-	35,311
Eliminated on disposals	(21,859)	-	(21,859)
At 31 December 1999	77,021	-	77,021
Net book amount at 31 December 1999	522,922	100	523,022
Net book amount at 31 December 1998	518,571	100	518,671

At 31 December 1999 the company held 100% of the allotted share capital of the following undertaking:

	Class of share capital held	Proportion held	Share capital and reserves £	Profit for the financial year £
Lothbeg Limited	Ordinary	100%	100	-

2 SHARE CAPITAL

	1999 £	1998 £
Authorised 1,000 ordinary shares of £1 each	1,000	1,000
Allotted, called up and fully paid 100 ordinary shares of £1 each	100	100