

**AITKEN'S SPORTSTURF
LIMITED**

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2002

AITKEN'S SPORTSTURF LIMITED

ABBREVIATED ACCOUNTS

For the year ended 31 December 2002

Company registration number: 3286708

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

Director: R Aitken

Secretary: D Aitken

Bankers: The Royal Bank of Scotland plc

Solicitors: Carruthers Gemmill

Auditors: Grant Thornton
Registered auditors
Chartered accountants

AITKEN'S SPORTSTURF LIMITED

ABBREVIATED ACCOUNTS

For the year ended 31 December 2002

INDEX	PAGE
Report of the auditors	1
Principal accounting policies	2
Abbreviated balance sheet	3
Notes to the abbreviated accounts	4

**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 4 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 2002.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to them in a special auditors' 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, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the director and auditors

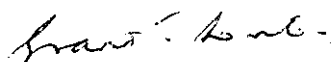
The director is responsible for preparing the abbreviated accounts in accordance with the provisions of section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver to the Registrar of Companies abbreviated accounts prepared 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 4 have been properly prepared in accordance with those provisions.



**REGISTERED AUDITORS
CHARTERED ACCOUNTANTS
GLASGOW**
26 September 2003

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 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.

TANGIBLE FIXED ASSETS AND 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% straight line
Fixtures and fittings	20% reducing balance

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 recognised on all timing differences where the transactions or events that give the company an obligation to pay more tax in the future, or a right to pay less tax in the future, have occurred by the balance sheet date. Deferred tax assets are recognised where it is more likely than not that they will be recovered. Deferred tax is measured using the rates of tax that have been enacted or substantively enacted by the balance date.

CONTRIBUTIONS TO PENSION FUNDS

Defined contribution scheme

The pension costs charged against profits represent the amount of the contributions payable to the scheme in respect of the accounting period.

AITKEN'S SPORTSTURF LIMITED

ABBREVIATED BALANCE SHEET AT 31 DECEMBER 2002

	Note	2002 £	2002 £	2001 £	2001 £
Fixed assets					
Tangible assets	1		499,364		501,690
Current assets					
Stocks		120,003		106,613	
Debtors		138,622		173,876	
Cash at bank and in hand		459,579		359,247	
		718,204		639,736	
Creditors: amounts falling due within one year		(211,532)		(225,489)	
Net current assets			506,672		414,247
Total assets less current liabilities			1,006,036		915,937
Capital and reserves					
Called up share capital	2		100		100
Profit and loss account			1,005,936		915,837
			1,006,036		915,937

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 26 September 2003.

R Aitken



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 2002

1 FIXED ASSETS

	Tangible fixed assets £
Cost	
At 1 January 2002	621,769
Additions	54,741
Disposals	(45,771)
At 31 December 2002	630,739
Depreciation	
At 1 January 2002	120,079
Charge for the year	46,345
Eliminated on disposals	(35,049)
At 31 December 2002	131,375
Net book amount at 31 December 2002	499,364
Net book amount at 31 December 2001	501,690

2 SHARE CAPITAL

	2002 £	2001 £
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

3 CONTROLLING RELATED PARTY

Mr R Aitken is this company's controlling related party by virtue of his shareholding and office.