

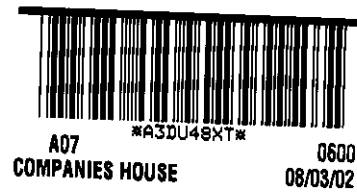
**REGISTERED NUMBER: 1018080 (England and Wales)**

**Abbreviated Financial Statements**

**for the Year Ended 31 July 2001**

**for**

**C Sparks & Sons Limited**



**C Sparks & Sons Limited**

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for the Year Ended 31 July 2001**

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**C Sparks & Sons Limited**

**Company Information  
for the Year Ended 31 July 2001**

**DIRECTORS:**

D J Sparks  
A C Sparks  
Mrs S A Sparks  
Mrs S Sparks

**SECRETARY:**

A C Sparks

**REGISTERED OFFICE:**

Wells Road  
Glastonbury  
Somerset  
BA6 9AG

**REGISTERED NUMBER:**

1018080 (England and Wales)

**AUDITORS:**

Monahans  
Registered Auditors  
Chartered Accountants  
1 St John's Square  
Glastonbury  
Somerset  
BA6 9LJ

**BANKERS:**

National Westminster Bank  
72 High Street  
Street  
Somerset  
BA16 0EJ

# C Sparks & Sons Limited

## Report of the Directors for the Year Ended 31 July 2001

The directors present their report with the financial statements of the company for the year ended 31 July 2001.

### PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of haulage and transport contracting, and warehousing.

### REVIEW OF BUSINESS

The results for the year and financial position of the company are as shown in the annexed financial statements.

### DIVIDENDS

No interim dividend was paid during the year. The directors recommend a final dividend of 60p per share.

The total distribution of dividends for the year ended 31 July 2001 will be £54,000.

### DIRECTORS

The directors during the year under review were:

D J Sparks  
A C Sparks  
Mrs S A Sparks  
Mrs S Sparks

The beneficial interests of the directors holding office on 31 July 2001 in the issued share capital of the company were as follows:

	31.7.01	1.8.00
<b>Ordinary £1 shares</b>		
D J Sparks	29,249	29,249
A C Sparks	29,249	29,249
Mrs S A Sparks	1	1
Mrs S Sparks	1	1

### STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which 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 those financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. 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.

### ON BEHALF OF THE BOARD:

  
A C Sparks - SECRETARY

Dated: 14 December 2001

**C Sparks & Sons Limited**

**Report of the Independent Auditors to  
C Sparks & Sons Limited  
Under Section 247B of the Companies Act 1985**

We have examined the abbreviated financial statements on pages four to seventeen, together with the full financial statements of the company for the year ended 31 July 2001 prepared under Section 226 of the Companies Act 1985.

**Respective responsibilities of directors and auditors**

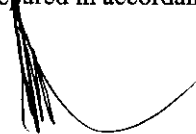
The directors are responsible for preparing the abbreviated financial statements in accordance with Section 246A of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated financial statements prepared in accordance with Section 246A(3) of the Act to the Registrar of Companies and whether the financial statements to be delivered are properly prepared in accordance with that provision and to report our opinion to you.

**Basis of audit opinion**

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated financial statements and that the abbreviated financial statements to be delivered are properly prepared. The scope of our work for the purpose of this report did 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 financial statements prepared in accordance with Section 246A(3) of the Companies Act 1985, and the abbreviated financial statements on pages four to seventeen are properly prepared in accordance with that provision.



Monahans  
Registered Auditors  
Chartered Accountants  
1 St John's Square  
Glastonbury  
Somerset  
BA6 9LJ

Dated: 14 December 2001

**C Sparks & Sons Limited**

**Abbreviated Profit and Loss Account  
for the Year Ended 31 July 2001**

		31.7.01		31.7.00	
	Notes	£	£	£	£
<b>GROSS PROFIT</b>			778,519		563,453
Administrative expenses			461,029		403,759
<b>OPERATING PROFIT</b>	3		317,490		159,694
Interest receivable and similar income			21,059		23,113
			338,549		182,807
Interest payable and similar charges	4		69,065		55,333
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>			269,484		127,474
Tax on profit on ordinary activities	5		45,674		61,473
<b>PROFIT FOR THE FINANCIAL YEAR AFTER TAXATION</b>			223,810		66,001
Dividends	6		54,000		54,000
			169,810		12,001
Retained profit brought forward:					
As previously reported		2,381,172		2,240,186	
Prior year adjustments	7	(128,985)		-	
As restated			2,252,187		2,240,186
<b>RETAINED PROFIT CARRIED FORWARD</b>			<u>£2,421,997</u>		<u>£2,252,187</u>

**CONTINUING OPERATIONS**

None of the company's activities were acquired or discontinued during the current and previous years.

The notes form part of these financial statements

**C Sparks & Sons Limited**

**Statement of Total Recognised Gains and Losses  
for the Year Ended 31 July 2001**

	<u>31.7.01</u>	<u>31.7.00</u>
	£	£
<b>PROFIT FOR THE FINANCIAL YEAR</b>	223,810	66,001
<b>TOTAL RECOGNISED GAINS AND LOSSES RELATING TO THE YEAR</b>	<u>223,810</u>	<u>£66,001</u>
Prior year adjustment	(128,985)	
	<u>£94,825</u>	

Note  
8

The notes form part of these financial statements

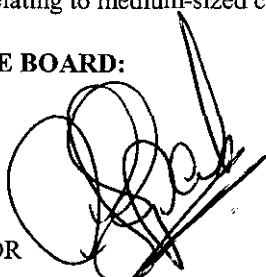
**C Sparks & Sons Limited**

**Abbreviated Balance Sheet  
31 July 2001**

		31.7.01		31.7.00	
	Notes	£	£	£	£
<b>FIXED ASSETS:</b>					
Tangible assets	8		3,089,062		3,026,930
Investments	9		12,750		12,750
			<u>3,101,812</u>		<u>3,039,680</u>
<b>CURRENT ASSETS:</b>					
Stocks	10	18,000		12,000	
Debtors	11	1,475,572		1,484,119	
Cash at bank and in hand		621,733		481,733	
		<u>2,115,305</u>		<u>1,977,852</u>	
<b>CREDITORS:</b> Amounts falling due within one year	12	1,789,340		1,664,771	
<b>NET CURRENT ASSETS:</b>			<u>325,965</u>		<u>313,081</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>			<u>3,427,777</u>		<u>3,352,761</u>
<b>CREDITORS:</b> Amounts falling due after more than one year	13		(360,780)		(480,574)
<b>PROVISIONS FOR LIABILITIES AND CHARGES:</b>	16		(395,000)		(370,000)
			<u>£2,671,997</u>		<u>£2,502,187</u>
<b>CAPITAL AND RESERVES:</b>					
Called up share capital	17		90,000		90,000
Other reserves	18		160,000		160,000
Profit and loss account			2,421,997		2,252,187
<b>SHAREHOLDERS' FUNDS:</b>	22		<u>£2,671,997</u>		<u>£2,502,187</u>

These abbreviated financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to medium-sized companies.

**ON BEHALF OF THE BOARD:**



D J Sparks - DIRECTOR

Approved by the Board on 14 December 2001

The notes form part of these financial statements



**C Sparks & Sons Limited**

**Cash Flow Statement  
for the Year Ended 31 July 2001**

		31.7.01		31.7.00	
	Notes	£	£	£	£
<b>Net cash inflow from operating activities</b>	1		695,895		720,607
<b>Returns on investments and servicing of finance</b>	2		(48,006)		(32,220)
<b>Taxation</b>			(31,129)		(82,997)
<b>Capital expenditure</b>	2		(175,075)		(56,406)
<b>Equity dividends paid</b>			(54,000)		(54,000)
			<u>387,685</u>		<u>494,984</u>
<b>Financing</b>	2		(367,609)		(197,675)
<b>Increase in cash in the period</b>			<u>£20,076</u>		<u>£297,309</u>
<hr/>					
<b>Reconciliation of net cash flow to movement in net debt</b>	3				
<b>Increase in cash in the period</b>		<b>20,076</b>		<b>297,309</b>	
Cash outflow from decrease in debt and lease financing		<u>337,780</u>		<u>197,474</u>	
Change in net debt resulting from cash flows			357,856		494,783
New finance leases			(303,562)		(588,650)
<b>Movement in net debt in the period</b>			<u>54,294</u>		<u>(93,867)</u>
<b>Net debt at 1 August</b>			<u>(239,846)</u>		<u>(145,979)</u>
<b>Net debt at 31 July</b>			<u>£(185,552)</u>		<u>£(239,846)</u>

The notes form part of these financial statements

**C Sparks & Sons Limited**

**Notes to the Cash Flow Statement  
for the Year Ended 31 July 2001**

**1. RECONCILIATION OF OPERATING PROFIT TO NET CASH INFLOW FROM OPERATING ACTIVITIES**

	31.7.01 £	31.7.00 £
Operating profit	317,490	159,694
Depreciation charges	410,196	393,441
Loss on sale of fixed assets	6,311	-
Profit on sale of fixed assets	-	(9,378)
(Increase)/Decrease in stocks	(6,000)	178
Decrease in debtors	8,547	87,570
(Decrease)/Increase in creditors	(40,649)	89,102
<b>Net cash inflow from operating activities</b>	<u>695,895</u>	<u>720,607</u>

**2. ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN THE CASH FLOW STATEMENT**

	31.7.01 £	31.7.00 £
<b>Returns on investments and servicing of finance</b>		
Interest received	21,059	23,113
Interest paid	(11,420)	(13,997)
Interest element of hire purchase payments	(57,645)	(41,336)
<b>Net cash outflow for returns on investments and servicing of finance</b>	<u>(48,006)</u>	<u>(32,220)</u>
<b>Capital expenditure</b>		
Purchase of tangible fixed assets	(176,075)	(110,656)
Sale of tangible fixed assets	1,000	54,250
<b>Net cash outflow for capital expenditure and financial investment</b>	<u>(175,075)</u>	<u>(56,406)</u>
<b>Financing</b>		
New loan taken out in year	-	65,000
Loan repayments in year	(41,250)	(78,641)
Capital element of hire purchase and finance leases	(337,783)	(197,474)
Amount introduced by directors	11,424	13,440
<b>Net cash outflow from financing</b>	<u>(367,609)</u>	<u>(197,675)</u>

The notes form part of these financial statements

**C Sparks & Sons Limited**

**Notes to the Cash Flow Statement  
for the Year Ended 31 July 2001**

**3. ANALYSIS OF CHANGES IN NET DEBT**

	At 1.8.00 £	Cash flow £	Other non-cash changes £	At 31.7.01 £
Net cash:				
Cash at bank and in hand	481,733	140,000		621,733
Bank overdraft	-	(119,924)		(119,924)
	<u>481,733</u>	<u>20,076</u>		<u>501,809</u>
Debt:				
Hire purchase	(721,579)	337,780	(303,562)	(687,361)
	<u>(721,579)</u>	<u>337,780</u>	<u>(303,562)</u>	<u>(687,361)</u>
Total	<u>(239,846)</u>	<u>357,856</u>	<u>(303,562)</u>	<u>(185,552)</u>
<b>Analysed in Balance Sheet</b>				
Cash at bank and in hand	481,733			621,733
Bank overdraft	-			(119,924)
Hire purchase				
within one year	(278,929)			(337,421)
after one year	(442,650)			(349,940)
	<u>(239,846)</u>			<u>(185,552)</u>

The notes form part of these financial statements

## C Sparks & Sons Limited

### Notes to the Abbreviated Financial Statements for the Year Ended 31 July 2001

#### 1. ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared under the historical cost convention.

##### Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 2% on straight line basis
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

##### Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### Deferred taxation

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the directors, there is reasonable probability that the liability will not arise in the foreseeable future.

##### Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account as incurred.

##### Pensions

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged in the profit and loss account.

#### 2. STAFF COSTS

	31.7.01	31.7.00
	£	£
Wages and salaries	1,103,857	1,009,527
Social security costs	103,845	94,678
Other pension costs	20,986	13,642
	<u>1,228,688</u>	<u>1,117,847</u>

**C Sparks & Sons Limited**

**Notes to the Abbreviated Financial Statements  
for the Year Ended 31 July 2001**

**2. STAFF COSTS - continued**

The average monthly number of employees during the year was as follows:

	31.7.01	31.7.00
Drivers	37	30
Workshop	4	4
Warehouse	5	4
Office	6	5
Directors	4	4
	<u>—</u>	<u>—</u>
	56	47
	<u>==</u>	<u>==</u>

**3. OPERATING PROFIT**

The operating profit is stated after charging/(crediting):

	31.7.01	31.7.00
	£	£
Hire of plant and machinery	292,233	388,796
Depreciation - owned assets	200,960	134,181
Depreciation - assets on hire purchase contracts	209,236	259,260
Loss/(Profit) on disposal of fixed assets	6,311	(9,378)
Auditors' remuneration	14,085	8,355
	<u>==</u>	<u>==</u>
Directors' emoluments	123,600	122,400
Directors' pension contributions to money purchase schemes	8,400	2,022
	<u>==</u>	<u>==</u>

The number of directors to whom retirement benefits were accruing was as follows:

Money purchase schemes	2	2
	<u>==</u>	<u>==</u>

**4. INTEREST PAYABLE AND SIMILAR CHARGES**

	31.7.01	31.7.00
	£	£
Bank interest	618	1,001
Interest on late payment of tax	425	3,040
Loan interest	4,382	9,956
VAT interest	5,995	-
Hire purchase interest	57,645	41,336
	<u>==</u>	<u>==</u>
	69,065	55,333
	<u>==</u>	<u>==</u>

# C Sparks & Sons Limited

## Notes to the Abbreviated Financial Statements for the Year Ended 31 July 2001

### 5. TAXATION

The tax charge on the profit on ordinary activities for the year was as follows:

	31.7.01	31.7.00
	£	£
UK corporation tax	20,674	31,129
Tax under/(over) provided in previous years	-	10,344
Deferred taxation	25,000	20,000
	<u>45,674</u>	<u>61,473</u>

UK corporation tax has been charged at 20% (2000 - 20%).

### 6. DIVIDENDS

	31.7.01	31.7.00
	£	£
Equity shares:		
Final dividend	<u>54,000</u>	<u>54,000</u>

### 7. PRIOR YEAR ADJUSTMENTS

The prior year adjustment is in respect of VAT claimed in error on continental fuel invoices in past years. The prior year adjustment has resulted in a reduction in corporation tax payable of £25,797.

Comparative figures have been restated.

### 8. TANGIBLE FIXED ASSETS

	Freehold property	Plant and machinery	Fixtures and fittings	Motor vehicles	Totals
	£	£	£	£	£
<b>COST:</b>					
At 1 August 2000	1,656,553	135,251	84,453	3,025,635	4,901,892
Additions	-	33,278	1,689	444,670	479,637
Disposals	-	-	-	(92,365)	(92,365)
At 31 July 2001	<u>1,656,553</u>	<u>168,529</u>	<u>86,142</u>	<u>3,377,940</u>	<u>5,289,164</u>
<b>DEPRECIATION:</b>					
At 1 August 2000	-	107,601	42,675	1,724,684	1,874,960
Charge for year	31,331	12,292	8,695	357,878	410,196
Eliminated on disposals	-	-	-	(85,054)	(85,054)
At 31 July 2001	<u>31,331</u>	<u>119,893</u>	<u>51,370</u>	<u>1,997,508</u>	<u>2,200,102</u>
<b>NET BOOK VALUE:</b>					
At 31 July 2001	<u>1,625,222</u>	<u>48,636</u>	<u>34,772</u>	<u>1,380,432</u>	<u>3,089,062</u>
At 31 July 2000	<u>1,656,553</u>	<u>27,650</u>	<u>41,778</u>	<u>1,300,949</u>	<u>3,026,930</u>

**C Sparks & Sons Limited**

**Notes to the Abbreviated Financial Statements  
for the Year Ended 31 July 2001**

**8. TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles
	£
<b>COST:</b>	
At 1 August 2000	992,256
Additions	313,170
	<hr/>
At 31 July 2001	1,305,426
	<hr/>
<b>DEPRECIATION:</b>	
At 1 August 2000	335,275
Charge for year	209,236
	<hr/>
At 31 July 2001	544,511
	<hr/>
<b>NET BOOK VALUE:</b>	
At 31 July 2001	760,915
	<hr/>
At 31 July 2000	656,979
	<hr/>

**9. FIXED ASSET INVESTMENTS**

	£
<b>COST:</b>	
At 1 August 2000 and 31 July 2001	12,750
	<hr/>
<b>NET BOOK VALUE:</b>	
At 31 July 2001	12,750
	<hr/>
At 31 July 2000	12,750
	<hr/>
	31.7.01      31.7.00
	£              £
Unlisted investments	12,750      12,750
	<hr/>

The company's investments at the balance sheet date in the share capital of unlisted companies include the following:

**Beta Sparks Transport SRL**  
Country of incorporation: Italy  
Nature of business: Road haulage

Class of shares:	%
Ordinary	holding 30.00

**C Sparks & Sons Limited**

**Notes to the Abbreviated Financial Statements  
for the Year Ended 31 July 2001**

**10. STOCKS**

	31.7.01	31.7.00
	£	£
Fuel and parts stock	18,000	12,000
	<u>          </u>	<u>          </u>

**11. DEBTORS: AMOUNTS FALLING  
DUE WITHIN ONE YEAR**

	31.7.01	31.7.00
	£	£
Trade debtors	1,249,542	1,258,373
Other debtors	5,766	4,890
Prepayments	210,291	210,912
Amounts owed by associated companies	9,973	9,944
	<u>1,475,572</u>	<u>1,484,119</u>

**12. CREDITORS: AMOUNTS FALLING  
DUE WITHIN ONE YEAR**

	31.7.01	31.7.00
	£	£
Bank loans and overdrafts (see note 14)	119,924	-
National Mutual loan (see note 14)	28,750	42,917
Hire purchase contracts (see note 15)	337,421	278,929
Trade creditors	683,672	800,726
Amounts owed to associated companies	56,336	8,264
Directors' current accounts	168,214	156,790
Social security & other taxes	347,760	323,109
Taxation	20,674	31,129
Accrued expenses	26,589	22,907
	<u>1,789,340</u>	<u>1,664,771</u>

**13. CREDITORS: AMOUNTS FALLING  
DUE AFTER MORE THAN ONE YEAR**

	31.7.01	31.7.00
	£	£
National Mutual loan (see note 14)	10,840	37,924
Hire purchase contracts (see note 15)	349,940	442,650
	<u>360,780</u>	<u>480,574</u>



**C Sparks & Sons Limited**

**Notes to the Abbreviated Financial Statements  
for the Year Ended 31 July 2001**

**14. LOANS AND OVERDRAFTS**

An analysis of the maturity of loans and overdrafts is given below:

	31.7.01 £	31.7.00 £
Amounts falling due within one year or on demand:		
Bank overdrafts	119,924	-
National Mutual loan	28,750	42,917
	<u>148,674</u>	<u>42,917</u>
Amounts falling due between one and two years:		
National Mutual loan	<u>10,840</u>	<u>21,667</u>
Amounts falling due between two and five years:		
National Mutual loan	<u>-</u>	<u>16,257</u>

**15. OBLIGATIONS UNDER HIRE PURCHASE CONTRACTS AND LEASES**

	31.7.01 £	Hire purchase contracts 31.7.00 £
Gross obligations repayable:		
Within one year	375,036	323,692
Between one and five years	366,287	476,119
	<u>741,323</u>	<u>799,811</u>
Finance charges repayable:		
Within one year	37,615	44,763
Between one and five years	16,347	33,469
	<u>53,962</u>	<u>78,232</u>
Net obligations repayable:		
Within one year	337,421	278,929
Between one and five years	349,940	442,650
	<u>687,361</u>	<u>721,579</u>

**C Sparks & Sons Limited**

**Notes to the Abbreviated Financial Statements  
for the Year Ended 31 July 2001**

**15. OBLIGATIONS UNDER HIRE PURCHASE CONTRACTS AND LEASES - continued**

The following payments are committed to be paid within one year:

	31.7.01 £	Operating leases 31.7.00 £
Expiring:		
Between one and five years	-	18,762

**16. PROVISIONS FOR LIABILITIES AND CHARGES**

	31.7.01 £	31.7.00 £
Deferred taxation	395,000	370,000
	Deferred taxation £	
Balance at 1 August 2000	370,000	
Increase in provision	25,000	
Balance at 31 July 2001	395,000	

Deferred taxation for which provision has been made in the financial statements and the amounts for which no provision has been made, are as follows:

	Provided		Not provided	
	31.7.01 £	31.7.00 £	31.7.01 £	31.7.00 £
Accelerated capital allowances	395,000	370,000	-	-

**17. CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal value:	31.7.01 £	31.7.00 £
100,000	Ordinary	£1	100,000	100,000
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.7.01 £	31.7.00 £
90,000	Ordinary	£1	90,000	90,000

**18. OTHER RESERVES**

	31.7.01 £	31.7.00 £
Brought forward	160,000	160,000

# C Sparks & Sons Limited

## Notes to the Abbreviated Financial Statements for the Year Ended 31 July 2001

### 19. CAPITAL COMMITMENTS

	31.7.01 £	31.7.00 £
Contracted but not provided for in the financial statements	-	131,500

### 20. TRANSACTIONS WITH DIRECTORS

The National Mutual loan shown within the accounts is a loan to the company from the C Sparks and Sons Limited Retirement Benefits scheme, a scheme in which two of the directors, Mr A C Sparks and Mrs S A Sparks are trustees.

### 21. RELATED PARTY DISCLOSURES

The company is controlled by its directors, who together with their close families and trust of which they are trustees own 100% of the share capital of the company.

During the year the company made sales of £64,414 (2000 - £23,140) to Beta Sparks Transport SRL, a company incorporated in Italy, in which C Sparks and Sons Ltd owns 30% of the share capital. Purchases amounting to £153,341 (2000 - £91,361) were also made from the company. Outstanding balances at July 2000 are disclosed within debtors and creditors falling due within one year as appropriate.

### 22. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

	31.7.01 £	31.7.00 £
Profit for the financial year	223,810	66,001
Dividends	(54,000)	(54,000)
<b>Net addition to shareholders' funds</b>	<b>169,810</b>	<b>12,001</b>
Opening shareholders' funds (originally £2,631,172 before prior year adjustment of £(128,985))	2,502,187	2,490,186
<b>Closing shareholders' funds</b>	<b>2,671,997</b>	<b>2,502,187</b>
Equity interests	2,671,997	2,502,187