

Company Registration No. 01613665 (England and Wales)

Nicholas James (UK) Limited

**Abbreviated Accounts
For The Year Ended 31 March 2000**



NICHOLAS JAMES (UK) LIMITED

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NICHOLAS JAMES (UK) LIMITED

AUDITORS' REPORT TO NICHOLAS JAMES (UK) LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 3, together with the financial statements of the company for the year ended 31 March 2000 prepared under section 226 of the Companies Act 1985.

Respective responsibilities of the director and auditors

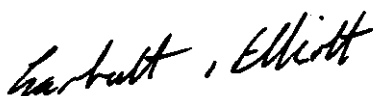
The director is responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6)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

Basis of opinion

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts 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 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 3 are properly prepared in accordance with those provisions.



Garbutt & Elliott

3 October 2000

Chartered Accountants
Registered Auditor

2 Stable Court
Beechwoods
Elmete Lane
Roundhay
LEEDS
LS8 2LQ

NICHOLAS JAMES (UK) LIMITED

ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2000

	Notes	2000 £	£	1999 £	£
Current assets					
Stocks		215,690		201,038	
Debtors		204,674		143,641	
Cash at bank and in hand		1		-	
		<u>420,365</u>		<u>344,679</u>	
Creditors: amounts falling due within one year		<u>(420,190)</u>		<u>(344,504)</u>	
Total assets less current liabilities			<u>175</u>		<u>175</u>
Capital and reserves					
Called up share capital	2		100		100
Profit and loss account			75		75
Shareholders' funds			<u>175</u>		<u>175</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 financial statements were approved by the board on 26th September 2000


P Mottram
Director

NICHOLAS JAMES (UK) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2000

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000).

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

2 Share capital	2000 £	1999 £
Authorised		
100 Ordinary shares of £1 each	100	100
	<u> </u>	<u> </u>
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100
	<u> </u>	<u> </u>