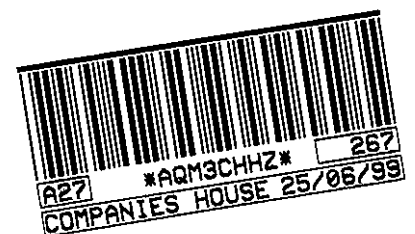


Company Number: 2455189

The Burnham Mustard Company Limited

Financial Statements

for the year ended 31st December 1998



The Burnham Mustard Company Limited

Company Information

Company No: 2455189

Chairman

P.R. Cook

Registered Office

Tiptree
Essex

Directors

P.R. Cook
P. Holmes

Secretary

S. James

Auditors

Butt Cozens
Town Wall House
Balkerne Hill
Colchester
Essex
CO3 3AD

Page No.

1	Directors' Report
2	Auditors' Report
3	Balance Sheet
4	Notes to the Financial Statements

The Burnham Mustard Company Limited

Directors' Report

for the year ended 31st December 1998

The directors submit their report together with the audited financial statements for the year ended 31st December 1998.

Directors' Statement

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 result for that year. 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;

State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

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 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.

Directors

The Directors of the company during the year were P.R. Cook and P. Holmes. P. Holmes has an interest in one ordinary £1 share of the company as nominee for Wilkin and Sons Limited at the beginning and end of the year.

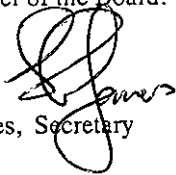
Both the Directors were also on the board of the parent company and their interests in the shares of the parent company are disclosed in that company's financial statements.

Auditors

The Auditors, Butt Cozens Chartered Accountants, have indicated that they are willing to be reappointed at the forthcoming Annual General Meeting.

During the above financial year the company has remained dormant, there having been no significant accounting transactions to be entered in the accounting records of the company. Any expenses have been met by the directors personally.

By Order of the Board:



S. James, Secretary

23rd April 1999

The Burnham Mustard Company Limited

Auditors' Report to the Shareholders

on the Financial Statements for the year ended 31st December 1998

We have audited the financial statements on page 3, which have been prepared under the historical cost convention and the accounting policies set out on page 4.

Respective responsibilities of the directors and auditors

As described on page 1 the company's directors are responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of Opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all information and explanations which we consider necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud, other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of the information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 31st December 1998 and of its result for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



Butt Cozens
Chartered Accountants
and Registered Auditors

Town Wall House,
Balkerne Hill,
Colchester,
Essex

23rd April 1999

The Burnham Mustard Company Limited

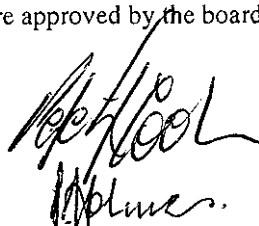
Balance Sheet

as at 31st December 1998

	Notes	1998 £	1998 £	1997 £	1997 £
Current Assets					
Debtors	2	2		2	
Net Current Assets			2		2
Capital and Reserves					
Share capital			2		2

These accounts were approved by the board on 23rd April 1999.

P.R. Cook
P. Holmes
Directors



The Burnham Mustard Company Limited

Notes to the Financial Statements

for the year ended 31st December 1998

1 Principal Accounting Policies

Accounting Convention

The Financial Statements have been prepared in accordance with applicable Accounting Standards under the historical cost convention.

2	Debtors	1998 £	1997 £
	Other debtors	2	2

3 Share Capital

Authorised	1998 £	1997 £
1,000 Ordinary shares of £1 each (1997: 1,000)	1,000	1,000

Allotted and fully paid	1998 £	1997 £
2 Ordinary shares of £1 each (1997: 2)	2	2

4	Reconciliation of the Movement in Shareholders' Funds	1998 £	1997 £
	Result for the financial year	-	-
	Opening shareholders' funds	2	2
	Closing shareholders' funds	2	2

5 Ultimate Parent Undertaking

The ultimate parent company of this company is Wilkin and Sons Limited which is incorporated in England.