

<b>Company Number</b>	2923420
<b>Company Name</b>	Winning Post Racing Limited
<b>Balance Sheets as at</b>	28 April 2002

	28 April 2002 £	29 April 2001 £
Owed by group companies	802,437	802,437
Cash at bank and in hand		
Sundry creditors		
<b>Net Assets</b>	<b>802,437</b>	<b>802,437</b>
Share Capital- Ordinary	10,000	10,000
Share Premium		
Profit and Loss Account	792,437	792,437
Other Reserves		
<b>Shareholders Funds</b>	<b>802,437</b>	<b>802,437</b>

**Notes:**

For the period ended 28 April 2002 the Company was entitled to the exemption under section 249AA(1) of the Companies Act 1985.

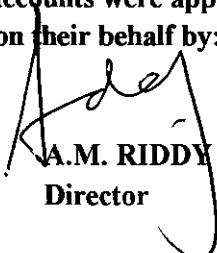
Members have not required the Company to obtain an audit in accordance with section 249(B)(2) of the Companies Act 1985.

The Directors acknowledge their responsibility for:

(1) ensuring the Company keeps accounting records which comply with section 221; and

(2) preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial period, and of it's profit or loss for the financial period, in accordance with Section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the Company.

These accounts were approved by the Board of Directors on 27/2/03 and signed on their behalf by:

  
A.M. RIDDY  
Director

