

**Registration number 4842265**

**Sigma Sport Limited**  
**Abbreviated accounts**  
**for the year ended 31 October 2005**



# **Sigma Sport Limited**

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**Sigma Sport Limited**

**Accountants' report on the unaudited financial statements to the directors of  
Sigma Sport Limited**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 October 2005 set out on pages 2 to 5 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

*David Howard*

**David Howard**

**1 Park Road  
Hampton Wick  
Kingston Upon Thames  
Surrey  
KT1 4AS**

**Date: 20 March 2006**

# Sigma Sport Limited

## Abbreviated balance sheet as at 31 October 2005

		2005		2004	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		63,259		64,271
<b>Current assets</b>					
Stocks		625,484		500,000	
Debtors		49,805		27,885	
Cash at bank and in hand		84,806		144,077	
		<u>760,095</u>		<u>671,962</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(509,553)</u>		<u>(577,433)</u>	
<b>Net current assets</b>			250,542		94,529
<b>Net assets</b>			<u>313,801</u>		<u>158,800</u>
<b>Capital and reserves</b>					
Called up share capital	3		2		2
Profit and loss account			313,799		158,798
<b>Shareholders' funds</b>			<u>313,801</u>		<u>158,800</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

**Sigma Sport Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Section 249B(4)  
for the year ended 31 October 2005**

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 October 2005 and

(c) that we acknowledge our responsibilities for:

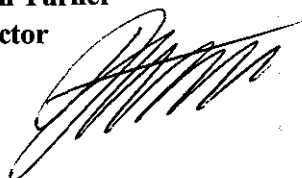
(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

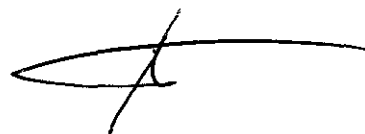
These abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 20 March 2006 and signed on its behalf by

**Jason Turner**  
**Director**



**Ian Whittingham**  
**Director**



**The notes on pages 4 to 5 form an integral part of these financial statements.**

## **Sigma Sport Limited**

### **Notes to the abbreviated financial statements for the year ended 31 October 2005**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### **1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Plant and machinery	-	
Fixtures, fittings and equipment	-	20% straight line
Motor vehicles	-	25% straight line

##### **1.4. Stock**

Stock is valued at the lower of cost and net realisable value.

##### **1.5. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

#### **2. Fixed assets**

	<b>Tangible fixed assets £</b>
<b>Cost</b>	
At 1 November 2004	80,339
Additions	18,820
At 31 October 2005	<u>99,159</u>
<b>Depreciation</b>	
At 1 November 2004	16,068
Charge for year	19,832
At 31 October 2005	<u>35,900</u>
<b>Net book values</b>	
At 31 October 2005	<u>63,259</u>
At 31 October 2004	<u>64,271</u>

# Sigma Sport Limited

## Notes to the abbreviated financial statements for the year ended 31 October 2005

..... continued

3. Share capital	2005	2004
	£	£
<b>Authorised</b>		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid</b>		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>