



Registration
Number
366250

CROOKES HEALTHCARE LIMITED

DIRECTORS' REPORT

and

FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2004



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26/11/04

Registration
No: 366250

CROOKES HEALTHCARE LIMITED

Board of Directors

Year ended 31st March 2004

Directors

C M Henwood

M J Tebbutt

A V Unitt

Secretary

S Fennell

Registered Office

1 Thane Road West
Nottingham, NG2 3AA

CROOKES HEALTHCARE LIMITED

Directors' Report

Year ended 31st March 2004

The directors present their annual report together with the audited financial statements for the year ended 31st March 2004.

Principal activities

The company is a wholly owned subsidiary of Boots Holdings (BHI) Limited. It is engaged in the marketing, selling and distribution of branded OTC healthcare and dietetic food products in the UK. Major brands within the company's portfolio include Nurofen, Clearasil, E45, Balneum, Strepsils and Sweetex. The majority of the company's products are sourced from fellow subsidiaries. Some support functions, including new product development, are also carried out on the company's behalf by group undertakings.

Review of the business

The OTC Healthcare products marketed by the company performed very well in 2003/04, with all of the company's core brands showing growth ahead of the market. The directors anticipate continuing growth from the core healthcare brands.

Profit, dividends and retentions

Details of profit, dividends and retentions are shown in the profit and loss account on page 6. During the year the company has implemented changes to its UK to UK transfer pricing regime under the revised legislation of the Finance Act 2004. This has had the effect of reduced margins during the period.

Payment of suppliers

The group is a signatory of the Better Payment Practice Code and Crookes Healthcare Limited complies with the terms of this code. The company agrees appropriate terms and conditions for its transactions with suppliers (by means ranging from standard written terms to individually negotiated contracts) and that payments should be made in accordance with those terms and conditions, provided that the supplier has also complied with them.

The number of days purchases outstanding at 31st March 2004 was 28 days (2003 37 days).

Staff

The company continues to involve staff in the decision-making process and communicates regularly with staff during the year. Their involvement in the company's performance is encouraged through employee bonus and share schemes. The involvement extends to the board of Boots Pensions Ltd, on which there are three employee representatives as well as a retired employee.

The company's aim for all members of staff and applicants for employment is to fit the qualifications, aptitude and ability of each individual to the appropriate job, and to provide equal opportunity, regardless of sex, religion or ethnic origin. The company does all that is practicable to meet its responsibility towards the employment and training of disabled people. Where an employee becomes disabled, every effort is made to provide continuity of employment in the same job or a suitable alternative.

CROOKES HEALTHCARE LIMITED

Directors' Report

Year ended 31st March 2004

Directors

The details of directors in office on 31st March 2004 are shown on page 1. There have been the following changes to the board of directors during the year and up to the date of signing the financial statements.

Resignations

P Davey


Date

31st July 2003


Remuneration of directors and directors' shareholding

Details of the remuneration and shareholdings of the directors are included in notes 17 and 18 on pages 18 to 20.

By order of the board



S Fennell
Secretary


Date

CROOKES HEALTHCARE LIMITED

Directors' responsibilities statement

Year ended 31st March 2004

Company law requires 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 and loss of the company for that period. In preparing these financial statements, 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, and
- 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 have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the group and to prevent and detect fraud and other irregularities.

CROOKES HEALTHCARE LIMITED

Independent Auditors' Report

Year ended 31st March 2004

Independent Auditors' Report to the members of Crookes Healthcare Limited.

We have audited the financial statements on pages 6 to 21.

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the directors' report and, as described on page 4, the financial statements in accordance with applicable United Kingdom law and accounting standards. Our responsibilities, as independent auditors, are established in the United Kingdom by statute, the Auditing Practices Board and by our profession's ethical guidance.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the directors' report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

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 the information and explanations which we considered 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 or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of affairs of the company as at 31st March 2004 and of its profit for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

KPMG Audit Plc
KPMG Audit Plc
Chartered Accountants
Registered Auditor
Birmingham

23 SEPTEMBER 2004
Date

CROOKES HEALTHCARE LIMITED

Profit and Loss account

Year ended 31st March 2004

	Notes	2004 £000	2003 £000
Turnover	1	138,115	132,300
Cost of sales		(122,320)	(56,693)
Gross profit		15,795	75,607
Operating costs	2	(8,300)	(33,677)
Operating profit and profit on ordinary activities before interest		7,495	41,930
Interest payable	3	(39)	(44)
Profit on ordinary activities before taxation		7,456	41,886
Tax on profit on ordinary activities	4	(2,658)	(12,849)
Profit on ordinary activities after taxation and profit for the financial year attributable to shareholders		4,798	29,037
Proposed interim dividend		(4,800)	(29,000)
Retained (loss)/profit for the financial year	14	(2)	37

The result for the year is wholly attributable to the continuing operations of the company and there have been no recognised gains or losses other than the profit for the year as stated above.

There is no material difference between the profit as stated above and the profit stated on an unmodified historical cost basis.

CROOKES HEALTHCARE LIMITED
Reconciliation of Movements in Shareholder's Funds
Year ended 31st March 2004

	2004 £000	2003 £000
Total recognised gains and losses for the year	4,798	29,037
Dividends	(4,800)	(29,000)
Net (decrease)/increase in shareholder's funds	<u>(2)</u>	<u>37</u>
Opening shareholder's funds	871	834
Closing shareholder's funds	<u><u>869</u></u>	<u><u>871</u></u>

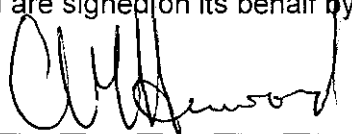
CROOKES HEALTHCARE LIMITED

Balance Sheet

At 31st March 2004

	Notes	2004 £000	2003 £000
Fixed assets			
Intangible assets	5	3,522	4,695
Tangible assets	6	566	713
Investments	7	67	67
		<u>4,155</u>	<u>5,475</u>
Current assets			
Stock	8	6,701	7,967
Debtors falling due within one year	9	16,541	17,589
Debtors falling due after more than one year	9	143	174,590
		16,684	192,179
Cash at bank and in hand		38,820	6,805
		<u>62,205</u>	<u>206,951</u>
Creditors: Amounts falling due within one year	10	(48,422)	(106,386)
Net current assets		<u>13,783</u>	<u>100,565</u>
Total assets less current liabilities		17,938	106,040
Creditors: Amounts falling due after more than one year	11	(17,069)	(105,101)
Provisions for liabilities and charges	12	-	(68)
Net assets		<u>869</u>	<u>871</u>
Capital and reserves			
Called up share capital	13	225	225
Profit and loss account	14	644	646
Equity shareholder's funds		<u>869</u>	<u>871</u>

The financial statements were approved by the Board of Directors on 23/9/04
and are signed on its behalf by: C M HENWOOD



Director

CROOKES HEALTHCARE LIMITED

Notes to the Financial Statements

Year ended 31st March 2004

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared in accordance with applicable accounting standards, and under the historical cost accounting rules.

Under FRS 1 the company is exempt from the requirement to prepare a cash flow statement on the grounds that a parent undertaking includes the company in its own published consolidated financial statements.

Foreign currencies

Overseas investments are stated at the rate of exchange in force at the date each investment was made. Assets and liabilities in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. Profits and losses arising from changes in exchange rates in the normal course of trading are taken to the profit and loss account.

Fixed assets and depreciation

Intangible fixed assets acquired are amortised except where the end of the useful economic lives of the acquired intangible asset cannot be reasonably foreseen. Similar assets created within the business are not capitalised and expenditure is charged against profits in the year in which it is incurred. The carrying value of intangible assets is reviewed annually and any impairment in the value charged to the profit and loss account. All intangibles are amortised over a period not exceeding 20 years.

Depreciation of tangible fixed assets is provided to write-off the cost less residual value, by equal instalments over their expected economic useful lives as follows:

- Plant, equipment, fixtures and fittings and motor vehicles - depreciated over 3 to 20 years according to the estimated life of the asset.

Any impairment in the value of fixed assets is recognised immediately.

Turnover

Turnover comprises sales wholly in the UK (excluding VAT and other sales taxes). Consideration received from customers is only recorded as turnover when the company has completed full performance in respect of that consideration.

Stock

Stock is valued at the lower of cost and net realisable value. Cost comprises purchase cost of goods and costs related to distribution.

CROOKES HEALTHCARE LIMITED

Notes to the Financial Statements

Year ended 31st March 2004

1. Accounting policies (continued)

Pensions

The company participates in a group wide pension scheme providing benefits based on final pensionable pay. The assets of the scheme are held separately from those of the company. Contributions to the scheme are charged to the profit and loss account so as to spread the cost of the pensions over the employees' working lives with the company.

Since 1st October 2000, new employees have been offered membership of Boots Stakeholder Pension Plan, a defined contribution pension arrangement. After five years' membership of this plan, employees have the opportunity to join Boots Pension Scheme.

Deferred taxation

Deferred tax is provided in respect of all timing differences that have originated, but not reversed, by the balance sheet date. Deferred tax is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws substantively enacted at the balance sheet date. This is in accordance with FRS 19.

No provision is made for any potential liability to corporation tax on capital gains arising on disposals of assets where any liability is expected to be deferred indefinitely.

Leases

The rental costs of properties and other assets acquired under operating leases are charged to the profit and loss account on a straight line basis over the life of the lease.

Benefits received as an incentive to sign a lease, whatever form they may take, are credited to the profit and loss account on a straight line basis over the lease term or, if shorter than the full lease term, over the period to the review date on which the rent is first expected to be adjusted to the prevailing market rate.

The cost of assets held under finance leases is included under tangible fixed assets and depreciation is provided in accordance with the policy for the class of asset concerned. The corresponding obligations under these leases are shown as creditors. The finance charge element of rentals is charged to the profit and loss account to produce, or approximate to, a constant periodic rate of charge on the remaining balance of the outstanding obligations.

CROOKES HEALTHCARE LIMITED

Notes to the Financial Statements

Year ended 31st March 2004

2. Operating costs	2004 £000	2003 £000
Selling and distribution	3,231	26,666
Administrative expenses	5,069	7,011
Operating costs	<u>8,300</u>	<u>33,677</u>

Operating profit shown on page 6 is after charging:

Depreciation of tangible fixed assets

- Owned assets	12	73
- Assets held under finance leases	184	197

Amortisation of intangible assets	1,173	1,174
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Auditors' remuneration - audit fees	25	25
- non audit fees	-	6

3. Interest payable	2004 £000	2003 £000
Finance lease interest payable	<u>39</u>	<u>44</u>

CROOKES HEALTHCARE LIMITED

Notes to the Financial Statements

Year ended 31st March 2004

4. Tax on profit on ordinary activities

	2004 £000	2003 £000
The tax charge on the profit for the year consists of:		
UK corporation tax	2,799	12,836
Adjustments in respect of prior years	70	(68)
Total current tax	2,869	12,768
Deferred tax:		
Origination and reversal of timing differences	(211)	81
Tax on profit on ordinary activities	2,658	12,849

Reconciliation of current tax charge

The UK standard rate of corporation tax charge for the year is 30.0% (2003 30.0%). The actual tax charge for the current year and previous year exceeds the standard rate for the reasons set out in the following reconciliation:

	2004 £000	2003 £000
Profit on ordinary activities before tax	7,456	41,886
UK standard rate of corporation tax at 30%	2,237	12,566
Factors affecting charge for the year:		
Disallowable expenses	375	363
Changes in the accelerated capital allowances	(26)	(12)
Changes in pension fund prepayment	216	(27)
Other timing differences	(3)	(54)
Prior year adjustments	70	(68)
Total current tax charge for the year	2,869	12,768

CROOKES HEALTHCARE LIMITED

Notes to the Financial Statements

Year ended 31st March 2004

5. Intangible assets	Product rights £000
Cost	
At 1st April 2003 and at 31st March 2004	18,846
Amortisation	
At 1st April 2003	14,151
Charge for the year	1,173
At 31st March 2004	15,324
Net book value at 31st March 2003	4,695
Net book value at 31st March 2004	3,522

6. Tangible fixed assets	Plant and machinery £000	Fixtures, fittings, tools and equipment £000	Total £000
Cost			
At 1st April 2003	1,081	217	1,298
Additions	174	-	174
Disposals	(360)	-	(360)
Reclassification and group transfers	47	-	47
At 31st March 2004	942	217	1,159
Depreciation			
At 1st April 2003	403	182	585
Depreciation for year	184	12	196
Disposals	(205)	-	(205)
Reclassification and group transfers	17	-	17
At 31st March 2004	399	194	593
Net book value at 31st March 2003	678	35	713
Net book value at 31st March 2004	543	23	566

The cost of plant and machinery includes £861,120 (2003: £1,000,987) in respect of assets held under finance leases on which the accumulated depreciation at the end of the year was £318,499 (2003: £322,996) and for which the depreciation charge for the year was £184,477 (2003: £196,829).

CROOKES HEALTHCARE LIMITED

Notes to the Financial Statements

Year ended 31st March 2004

7. Fixed asset investments	Shares in subsidiary undertakings £000
Cost	
At 1st April 2003 and at 31st March 2004	<u>80</u>
Provision	
At 1st April 2003 and at 31st March 2004	<u>13</u>
Net book value at 31st March 2003 and at 31st March 2004	<u>67</u>

The investment in subsidiary undertakings as at 31st March 2004 was as follows:

<u>Subsidiary undertakings</u>	<u>Country of Incorporation</u>	<u>Percentage Owned</u>	<u>Principal Activity</u>
Green Young and Company Ltd	Great Britain*	100	Dormant
Boots Healthcare South Africa	South Africa	100	Marketing

In the opinion of the directors the value of the investments in subsidiary undertakings is not less than the amounts at which they are shown in the financial statements.

Group Financial statements have not been prepared as permitted by section 228 (2) of the Companies Act 1985.

* Registered in England and Wales

8. Stock	2004 £000	2003 £000
Finished goods	<u>6,701</u>	<u>7,967</u>

CROOKES HEALTHCARE LIMITED

Notes to the Financial Statements

Year ended 31st March 2004

9. Debtors	2004	2003
	£000	£000
Falling due within one year:		
Trade debtors	16,420	17,582
Other debtors	45	7
Prepayments and accrued income	76	-
	<u>16,541</u>	<u>17,589</u>
Falling due after more than one year:		
Amounts owed by group undertakings	-	173,871
Deferred tax debtor	143	-
Other debtors	-	719
	<u>143</u>	<u>174,590</u>
Total debtors	<u>16,684</u>	<u>192,179</u>

10. Creditors: Amounts falling due within one year	2004	2003
	£000	£000
Trade creditors	6,362	11,402
Bank loans and overdrafts	24,129	55,495
Amounts due to group undertakings	8,990	1,158
Corporation tax	1,400	6,418
Other taxation and social security	1,385	1,122
Other creditors	408	352
Accruals	712	1,194
Obligations under finance leases	236	245
Proposed dividends	4,800	29,000
	<u>48,422</u>	<u>106,386</u>

11. Creditors: Amounts falling due after more than one year	2004	2003
	£000	£000
Amounts due to group undertakings	16,757	104,666
Obligations under finance leases	312	435
	<u>17,069</u>	<u>105,101</u>

The amounts due to group undertakings are non-interest bearing and no specific repayment terms exist.

CROOKES HEALTHCARE LIMITED

Notes to the Financial Statements

Year ended 31st March 2004

Obligations under finance leases (note 11 continued)	2004 £000	2003 £000
Within one year	236	245
Between one and five years	312	435
	<u>548</u>	<u>680</u>

12. Provisions for liabilities and charges	Deferred taxation £000
At 1st April 2003	68
Profit and loss account	(211)
Transfer to debtors (see note 9)	143
At 31st March 2004	<u>-</u>

	2004 £000	2003 £000
Analysis of deferred taxation provision:		
Accelerated capital allowances	(91)	(93)
Pension prepayment	-	216
Other timing differences	(52)	(55)
	<u>(143)</u>	<u>68</u>

13. Called up share capital	2004 £000	2003 £000
Authorised, allotted, called up and fully paid: 225,000 ordinary shares of £1 each	<u>225</u>	<u>225</u>

14. Profit and loss account	£000
At 1st April 2003	646
Loss retained	(2)
At 31st March 2004	<u>644</u>

CROOKES HEALTHCARE LIMITED

Notes to the Financial Statements

Year ended 31st March 2004

15. Commitments

a) There is no future capital expenditure approved by the directors and not provided for in these financial statements.

b) There were no annual commitments under operating leases at 31st March 2003 and **at 31st March 2004.**

16. Staff numbers and costs

2004

2003

The average full time equivalent number of persons employed by the company during the year was:

147

141

2004

2003

£000

£000

The aggregated payroll cost was as follows:

Wages and salaries

5,205

5,408

Social security costs

495

467

Other pension costs

255

267

5,955

6,142

CROOKES HEALTHCARE LIMITED

Notes to the Financial Statements

Year ended 31st March 2004

17. Directors' remuneration	2004 £000	2003 £000
i) Directors' emoluments for services to the company	264	316
ii) Monies receivable from long term bonus schemes	7	6
iii) (a) The remuneration of the highest paid director, excluding pension contributions	193	148
(b) (i) Increase in accrued pension during the year, including inflation	7	3
(ii) Accumulated total accrued pension at year end	42	35

The highest paid director received but did not exercise any share options during the year.

	2004	2003
iv) Number of directors who are members of defined benefit pension schemes	2	2
v) Number of directors who have exercised options during the year (who are not directors of the ultimate holding company - see note 18 on pages 19 and 20).	-	-

CROOKES HEALTHCARE LIMITED

Notes to the Financial Statements

Year ended 31st March 2004

18. Directors' shareholdings and share options

The beneficial interests of the directors, who are not directors of the ultimate holding company, and their families in the share capital of the ultimate holding company at 31st March 2004 are shown below. No director holds any loan capital in the ultimate holding company. The share interests of the directors of the ultimate holding company are included within those group financial statements.

		Ordinary shares under executive and SAYE options						
Ordinary shares 2004	Ordinary Shares 2003	Ordinary shares under options 2004	Average option price 2004 £	Exercised during the year	Exercise Price	Market price at date of exercise	Granted during the year	Ordinary Shares under options 2003
C M Henwood	-	27,201	6.113	-	-	-	9,715	17,486
M J Tebbutt	465*	1,622	6.240	-	-	-	-	1,622
A V Unitt	3,982*	56,401	6.227	-	-	-	20,396	36,005

* Included within the Ordinary shares held are shares purchased under the Share Investment Plan by the following: M J Tebbutt 465 and A V Unitt 465

The market price of the ultimate holding company's shares at 31st March 2004 was 619.5p. The range of market prices during the year was 524.5p to 752.5p. Prices shown for options exercised during the year represent the weighted average of prices. The average option price for 2004 represents the weighted average price for options outstanding at 31st March 2004.

Under a savings related scheme options may be granted to qualifying employees to subscribe for ordinary shares at approximately 80% of market price.

Under the executive share option plan, certain directors were granted options to subscribe for ordinary shares in Boots Group PLC. These options become exercisable 3 years after grant if the performance target is met. If the target is not met the performance period is extended but if the target is still not met by the end of the sixth year of the performance period, the options lapse. Once the performance target is met, such options are exercisable up to 10 years from grant a option prices of between 594p and 635p.

CROOKES HEALTHCARE LIMITED**Notes to the Financial Statements**

Year ended 31st March 2004

18. Directors' shareholdings and share options (continued)

The table below shows the number of shares in Boots Group PLC (the ultimate holding company) over which certain directors have been granted conditional rights under the Long Term Bonus scheme. Under the Long Term Bonus scheme, at the end of a four year performance cycle, (three years for the schemes commenced in 2002) half the bonus earned is paid in cash and half paid as a share award.

Ordinary shares conditional awards					
	31st March 2004	Exercised during the year	Lapsed during the year	Granted during the year	31st March 2003
Long Term Bonus Scheme					
C M Henwood	-	2,384	-	513	1,871
A V Unitt	-	3,742	-	1,074	2,668

The table below shows the number of shares in Boots Group PLC (the ultimate holding company) that have been conditionally awarded to certain directors under the All Employee Share Ownership Plan. The employee will normally become unconditionally entitled to these shares after remaining employed for a further three years.

Free Shares awards under the All Employee Share Ownership Plan			
31st March 2004	Awarded during the year	31st March 2003	
C M Henwood	121*	40	81
M J Tebbutt	121*	40	81
A V Unitt	121*	40	81

* 42 shares for C M Henwood, M J Tebbutt and A V Unitt became unconditional on 20th March 2004.

As a potential beneficiary, each director is deemed to have an interest in a total of 15,701,287 ordinary shares of Boots Group PLC held by the following employee trusts, namely, Boots ESOP Trust Limited (established to facilitate the operation of the company's executive bonus schemes), Boots (QUEST) Trustee Limited (established in connection with the company's UK all-employee SAYE Share Option Scheme) and Boots Share Plan Trustee Limited (established in connection with the company's All Employee Share Ownership Plan).

CROOKES HEALTHCARE LIMITED

Notes to the Financial Statements

Year ended 31st March 2004

19. Pensions

The company participates in a funded group wide pension scheme providing benefits based on a final pensionable pay, contributions being charged to the profit and loss account so as to spread the cost of pensions over employees' working lives with the company. The contributions are determined by a qualified actuary on the basis of triennial valuations using projected unit method.

Since 1st October 2000, new employees have been offered membership of Boots Stakeholder Pension Plan, a defined contribution pension arrangement. After five years' membership of this plan, employees have the opportunity to join Boots Pension Scheme.

Because the company is unable to identify its share of the scheme assets and liabilities on a consistent and reasonable basis, as permitted by FRS 17 'Retirement Benefits' the scheme will be accounted for by the company when the accounting standard is fully adopted by the company as if the scheme was a defined contribution scheme. At 31st March 2004 the scheme had a surplus on an FRS 17 basis of £58m before tax.

Details of the most recent actuarial valuation and FRS 17 disclosures at 31st March 2004 can be found in the financial statements of Boots Group PLC.

20. Ultimate Holding Company

The company's immediate holding company is Boots Holdings (BHI) Limited (which is also the immediate controlling party) and its ultimate controlling party is Boots Group PLC, a company incorporated in Great Britain and registered in England and Wales. The results of the company are included in the group financial statements of Boots Group PLC. Copies of the group financial statements may be obtained from 1 Thane Road West, Nottingham NG2 3AA.

The company is exempt from disclosing transactions with other group undertakings and investees of the group qualifying as related parties in the financial statements of the company as permitted by paragraph 3 of Financial Reporting Standard 8.