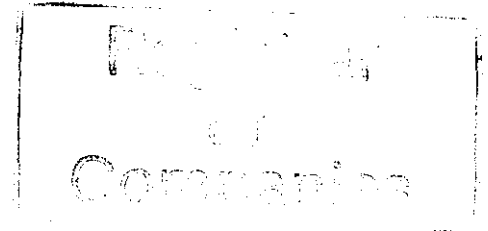


REGISTERED NUMBER: 2869577 (England and Wales)



ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2000

FOR

TOCRIS COOKSON LIMITED



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COMPANIES HOUSE

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0251  
28/04/01

**TOCRIS COOKSON LIMITED**

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**for the year ended 30 June 2000**

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**TOCRIS COOKSON LIMITED**

**COMPANY INFORMATION**  
**for the year ended 30 June 2000**

**DIRECTORS:**

H R Cookson  
Prof R C Cookson  
Prof P J Parsons  
Dr D C Sunter  
Prof J C Watkins

**SECRETARY:**

H R Cookson

**REGISTERED OFFICE:**

Manor House  
Stratford Tony  
Salisbury  
SP5 4AT

**REGISTERED NUMBER:**

2869577 (England and Wales)

**AUDITORS:**

Fawcetts  
Chartered Accountants  
and Registered Auditors  
Windover House  
St Ann Street  
Salisbury  
SP1 2DR

**TOCRIS COOKSON LIMITED**

**REPORT OF THE AUDITORS TO  
TOCRIS COOKSON LIMITED  
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated financial statements on pages three to six, together with the full financial statements of the company for the year ended 30 June 2000 prepared under Section 226 of the Companies Act 1985.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated financial statements 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 financial statements prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the financial statements 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 consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated financial statements and that the abbreviated financial statements 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 full financial statements.

**Opinion**

In our opinion the company is entitled to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated financial statements on pages three to six are properly prepared in accordance with those provisions.

*Fawcetts*

Fawcetts  
Chartered Accountants  
and Registered Auditors  
Windover House  
St Ann Street  
Salisbury  
SP1 2DR

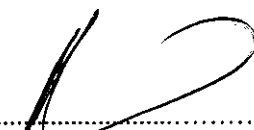
Dated: 27.04.01...

**TOCRIS COOKSON LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**30 June 2000**

		2000		1999	
	Notes	£	£	£	£
<b>FIXED ASSETS:</b>					
Tangible assets	2		1,512,796		1,524,370
Investments	3		<u>6</u>		<u>6</u>
			1,512,802		1,524,376
<b>CURRENT ASSETS:</b>					
Stocks		133,500		131,250	
Debtors		422,471		475,167	
Cash at bank and in hand		<u>590,304</u>		<u>87,091</u>	
		1,146,275		693,508	
<b>CREDITORS:</b> Amounts falling due within one year		<u>338,543</u>		<u>459,726</u>	
<b>NET CURRENT ASSETS:</b>			<u>807,732</u>		<u>233,782</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>			2,320,534		1,758,158
<b>CREDITORS:</b> Amounts falling due after more than one year			(469,042)		(339,042)
<b>PROVISIONS FOR LIABILITIES AND CHARGES:</b>			<u>(179,975)</u>		<u>(141,820)</u>
			<u>£1,671,517</u>		<u>£1,277,296</u>
<b>CAPITAL AND RESERVES:</b>					
Called up share capital	4		20,000		20,000
Profit and loss account			<u>1,651,517</u>		<u>1,257,296</u>
<b>SHAREHOLDERS' FUNDS:</b>			<u>£1,671,517</u>		<u>£1,277,296</u>

These abbreviated financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

**ON BEHALF OF THE BOARD:**

  
.....  
H R Cookson - DIRECTOR

Approved by the Board on 22/1/00

The notes form part of these financial statements

# TOCRIS COOKSON LIMITED

## NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS for the year ended 30 June 2000

### 1. ACCOUNTING POLICIES

#### Accounting convention

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

#### Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold property	- over the remaining term of the lease
Improvements to property	- 10% on cost
Plant and machinery	- 10% on cost
Computer and office equipment	- 25% on cost and 20% on reducing balance

#### Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Deferred taxation

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the directors, there is reasonable probability that the liability will not arise in the foreseeable future.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

#### Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

#### Grants

Grants relating to revenue expenditure are matched against that expenditure in the relevant period.

#### Consolidation

The company and its subsidiary comprise a small group. The company has therefore taken advantage of the exemption provided by section 248 of the Companies Act 1985 not to prepare group accounts.

**TOCRIS COOKSON LIMITED**

**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS  
for the year ended 30 June 2000**

**2. TANGIBLE FIXED ASSETS**

	<u>Total</u>
	£
<b>COST:</b>	
At 1 July 1999	1,725,198
Additions	<u>133,638</u>
At 30 June 2000	<u>1,858,836</u>
<b>DEPRECIATION:</b>	
At 1 July 1999	200,828
Charge for year	<u>145,212</u>
At 30 June 2000	<u>346,040</u>
<b>NET BOOK VALUE:</b>	
At 30 June 2000	<u>1,512,796</u>
At 30 June 1999	<u>1,524,370</u>

**3. FIXED ASSET INVESTMENTS**

	£
<b>COST:</b>	
At 1 July 1999 and 30 June 2000	<u>6</u>
<b>NET BOOK VALUE:</b>	
At 30 June 2000	<u>6</u>
At 30 June 1999	<u>6</u>

The company's investments at the balance sheet date in the share capital of unlisted companies include the following:

**Tocris Cookson Inc**

Country of incorporation: United States of America

Nature of business: Chemicals distributor

Class of shares:	%
1,000 1 cent shares	holding 100.00

	2000	1999
	£	£
Aggregate capital and reserves	132,300	97,606
Profit for the year	<u>31,986</u>	<u>10,671</u>

**TOCRIS COOKSON LIMITED**

**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS**  
**for the year ended 30 June 2000**

**4. CALLED UP SHARE CAPITAL**

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	2000 £	1999 £
20,000	Ordinary	£1	<u>20,000</u>	<u>20,000</u>