REGISTERED NUMBER: SC 133921 (Scotland)

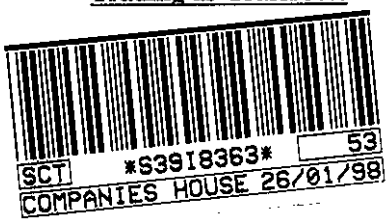
Abbreviated Financial Statements

for the Period

7 March 1996 to 31 March 1997

for

West End Wholefoods Ltd.
Trading as Grassroots



West End Wholefoods Ltd.
Trading as Grassroots

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West End Wholefoods Ltd.
Trading as Grassroots

Company Information
for the Period 7 March 1996 to 31 March 1997

DIRECTORS:	P D A Knight Ms. L C Duncan Ms. E M Gibson A McGeachy
SECRETARY:	P D A Knight
REGISTERED OFFICE:	20 Woodlands Road Glasgow G3
REGISTERED NUMBER:	SC 133921 (Scotland)
AUDITORS:	O'Haras Chartered Accountants Registered Auditors Radleigh House 1 Golf Road Clarkston Glasgow G76 7HU

West End Wholefoods Ltd.
Trading as Grassroots

Report of the Auditors to West End Wholefoods Ltd. Under Section 247B of the Companies Act 1985

We have examined the abbreviated financial statements on pages three to five, together with the full financial statements of the company for the period ended 31 March 1997 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 five are properly prepared in accordance with those provisions.

O'Haras
Chartered Accountants
Registered Auditors
Radleigh House
1 Golf Road
Clarkston
Glasgow G76 7HU



Dated: 23/1/98

West End Wholefoods Ltd.
Trading as Grassroots

Abbreviated Balance Sheet
31 March 1997

	Notes	31/3/97 £	31/3/97 £	6/3/96 £	6/3/96 £
FIXED ASSETS:					
Tangible assets	2		44,199		7,853
CURRENT ASSETS:					
Stocks		29,263		17,100	
Debtors		1,480		3,408	
Cash at bank and in hand		8,407		19,662	
		39,150		40,170	
CREDITORS: Amounts falling due within one year		41,966		17,199	
NET CURRENT (LIABILITIES)/ASSETS:			(2,816)		22,971
TOTAL ASSETS LESS CURRENT LIABILITIES:			41,383		30,824
CREDITORS: Amounts falling due after more than one year			-		750
			£41,383		£30,074
CAPITAL AND RESERVES:					
Called up share capital	3		4		4
Profit and loss account			41,379		30,070
Shareholders' funds (including non-equity interests)			£41,383		£30,074

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:

.....
- DIRECTOR

Approved by the Board on 23/1/98

The notes form part of these financial statements

Notes to the Abbreviated Financial Statements for the Period 7 March 1996 to 31 March 1997

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention.

Financial Reporting Standard Number 1
Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

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.

Improvements to property	- 15% on reducing balance
Fixtures and fittings	- 20% on cost

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.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 7 March 1996	15,937
Additions	48,907
Disposals	(7,631)
At 31 March 1997	57,213
DEPRECIATION:	
At 7 March 1996	8,084
Charge for period	10,369
Eliminated on disposals	(5,439)
At 31 March 1997	13,014
NET BOOK VALUE:	
At 31 March 1997	44,199
At 6 March 1996	7,853

Notes to the Abbreviated Financial Statements for the Period 7 March 1996 to 31 March 1997

3. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	31/3/97 £	6/3/96 £
500	Ordinary	1	500	500
500,000	Redeemable preference	1	500,000	500,000
			500,500	500,500

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31/3/97 £	6/3/96 £
4	Ordinary	1	4	4