REGISTERED NUMBER: SC 133921 (Scotland)



Abbreviated Financial Statements

for the Year Ended 31 March 1998

for

West End Wholefoods Limited
(limited by guarantee)
Trading as Grassroots

West End Wholefoods Limited
(limited by guarantee)
Trading as Grassroots

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West End Wholefoods Limited
(limited by guarantee)
Trading as Grassroots

Company Information
for the Year Ended 31 March 1998

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 Limited
(limited by guarantee)
Trading as Grassroots

Report of the Auditors to
West End Wholefoods Limited
(limited by guarantee)
Trading as Grassroots
Under Section 247B of the Companies Act 1985

We have examined the abbreviated financial statements on pages three to four, together with the full financial statements of the company for the year ended 31 March 1998 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 four are properly prepared in accordance with those provisions.

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

Dated: 28/1/99

West End Wholefoods Limited
(limited by guarantee)
Trading as Grassroots

Abbreviated Balance Sheet
31 March 1998

	Notes	31/3/98 £	31/3/98 £	31/3/97 £	31/3/97 £
FIXED ASSETS:					
Tangible assets	2		36,827		44,199
CURRENT ASSETS:					
Stocks		32,377		29,263	
Debtors		169		1,480	
Cash at bank and in hand		9,908		8,407	
		42,454		39,150	
CREDITORS: Amounts falling due within one year		19,423		41,966	
NET CURRENT ASSETS/(LIABILITIES):			23,031		(2,816)
TOTAL ASSETS LESS CURRENT LIABILITIES:			59,858		41,383
PROVISIONS FOR LIABILITIES AND CHARGES:			148		-
			£59,710		£41,383
RESERVES:					
Other reserves			4		4
Profit and loss account			59,706		41,379
			£59,710		£41,383

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:

.....

P D A Knight - DIRECTOR

Approved by the Board on 28/6/99

The notes form part of these financial statements

Notes to the Abbreviated Financial Statements for the Year Ended 31 March 1998

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.

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 1 April 1997	57,213
Additions	3,667
At 31 March 1998	60,880
DEPRECIATION:	
At 1 April 1997	13,014
Charge for year	11,039
At 31 March 1998	24,053
NET BOOK VALUE:	
At 31 March 1998	36,827
At 31 March 1997	44,199