REGISTERED NUMBER: SC 133921 (Scotland)

Abbreviated Financial Statements

for the Year Ended 31 March 2000

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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for the Year Ended 31 March 2000

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

Company Information
for the Year Ended 31 March 2000

DIRECTORS:	Ms. L C Duncan Ms. E M Gibson A McGeachy
SECRETARY:	P D A Knight
REGISTERED OFFICE:	20 Woodlands Road Glasgow G3 6UR
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 five, together with the full financial statements of the company for the year ended 31 March 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 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: 24/4/01

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

Abbreviated Balance Sheet
31 March 2000

	Notes	31/3/00 £	31/3/00 £	31/3/99 £	31/3/99 £
FIXED ASSETS:					
Tangible assets	2		20,493		27,646
Investments	3		100		-
			20,593		27,646
CURRENT ASSETS:					
Stocks		40,192		44,381	
Debtors		61,849		-	
Cash at bank and in hand		24,261		42,047	
		126,302		86,428	
CREDITORS: Amounts falling due within one year		24,200		28,819	
NET CURRENT ASSETS:			102,102		57,609
TOTAL ASSETS LESS CURRENT LIABILITIES:			£122,695		£85,255
RESERVES:					
Other reserves			4		4
Profit and loss account			122,691		85,251
			£122,695		£85,255

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:

A McGeachy - DIRECTOR

Approved by the Board on 22/2/01

The notes form part of these financial statements

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

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 1999	62,825
Additions	4,628
At 31 March 2000	67,453
DEPRECIATION:	
At 1 April 1999	35,179
Charge for year	11,781
At 31 March 2000	46,960
NET BOOK VALUE:	
At 31 March 2000	20,493
At 31 March 1999	27,646

3. **FIXED ASSET INVESTMENTS**

	£
COST:	
Additions	100
At 31 March 2000	100
NET BOOK VALUE:	
At 31 March 2000	100

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

Westend Wholefoods Catering Limited
Nature of business: Cafe bar

Class of shares:	% holding
Ordinary	100.00

	31/3/00 £
Aggregate capital and reserves	(33,540)
Loss for the year	(33,640)