REGISTERED NUMBER: SC 133921 (Scotland)

Abbreviated Financial Statements

for the Year Ended 31 March 2002

for

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

SCT SA3RHIGB 0467
COMPANIES HOUSE 14/02/03
SCT S9H9KI2V 0462
COMPANIES HOUSE 31/01/03

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

Contents of the Abbreviated Financial Statements for the Year Ended 31 March 2002

	Page
Company Information	1
Report of the Independent Auditors on the Abbreviated Financial Statements	2
Abbreviated Balance Sheet	3
Notes to the Abbreviated Financial Statements	4

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

Company Information
for the Year Ended 31 March 2002

DIRECTORS:	Ms. L C Duncan Ms. E M Gibson A McGeachy
SECRETARY:	Ms. L C Duncan
REGISTERED OFFICE:	Radleigh House 1 Golf Road Clarkston GLASGOW G76 7HU
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 Independent 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 2002 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: 12/2/03

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

Abbreviated Balance Sheet
31 March 2002

	Notes	31/3/02 £	31/3/02 £	31/3/01 £	31/3/01 £
FIXED ASSETS:					
Tangible assets	2		14,207		15,826
Investments	3		100		100
			14,307		15,926
CURRENT ASSETS:					
Stocks		31,823		38,720	
Debtors	4	84,074		74,856	
Cash at bank and in hand		21,440		42,149	
		137,337		155,725	
CREDITORS: Amounts falling due within one year		17,542		29,714	
NET CURRENT ASSETS:			119,795		126,011
TOTAL ASSETS LESS CURRENT LIABILITIES:			£134,102		£141,937
RESERVES:					
Other reserves			3		4
Profit and loss account			134,099		141,933
			£134,102		£141,937

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 12/2/13

The notes form part of these financial statements

Notes to the Abbreviated Financial Statements for the Year Ended 31 March 2002

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 June 2002).

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
Computer equipment	- 33% 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
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 April 2001	74,222
Additions	2,770
At 31 March 2002	76,992
DEPRECIATION:	
At 1 April 2001	58,396
Charge for year	4,389
At 31 March 2002	62,785
NET BOOK VALUE:	
At 31 March 2002	14,207
At 31 March 2001	15,826

3. FIXED ASSET INVESTMENTS

	£
COST:	
At 1 April 2001 and 31 March 2002	100
NET BOOK VALUE:	
At 31 March 2002	100
At 31 March 2001	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

	31/3/02 £	31/3/01 £
Aggregate capital and reserves	(61,102)	(52,135)
Loss for the year	(8,967)	(18,595)

4. DEBTORS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/02 £	31/3/01 £
Westend Wholefood Catering Ltd	81,501	-