REGISTERED NUMBER: SC 133921 (Scotland)

Abbreviated Accounts

for the Year Ended 31 March 2003

for

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



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

Contents of the Abbreviated Accounts for the Year Ended 31 March 2003

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

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

Company Information
for the Year Ended 31 March 2003

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

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 accounts on pages three to five, together with the full financial statements of the company for the year ended 31 March 2003 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors
The directors are responsible for preparing the abbreviated accounts 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 accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the accounts 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 accounts and that the abbreviated accounts 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 accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts 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

Date: 11/2/04

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

Abbreviated Balance Sheet
31 March 2003

	Notes	31/3/03 £	31/3/03 £	31/3/02 £	31/3/02 £
FIXED ASSETS:					
Tangible assets	2		23,232		14,207
Investments	3		100		100
			23,332		14,307
CURRENT ASSETS:					
Stocks		31,823		31,823	
Debtors	4	88,045		84,074	
Cash at bank and in hand		9,166		21,440	
		129,034		137,337	
CREDITORS: Amounts falling due within one year		35,030		17,542	
NET CURRENT ASSETS:			94,004		119,795
TOTAL ASSETS LESS CURRENT LIABILITIES:			117,336		134,102
CREDITORS: Amounts falling due after more than one year			4,697		-
			£112,639		£134,102
RESERVES:					
Other reserves			4		3
Profit and loss account			112,635		134,099
			£112,639		£134,102

These abbreviated accounts 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 10/2/04

The notes form part of these financial statements

Notes to the Abbreviated Accounts for the Year Ended 31 March 2003

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 tax
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 2002	76,992
Additions	16,573
At 31 March 2003	93,565
DEPRECIATION:	
At 1 April 2002	62,786
Charge for year	7,547
At 31 March 2003	70,333
NET BOOK VALUE:	
At 31 March 2003	23,232
At 31 March 2002	14,207

3. FIXED ASSET INVESTMENTS

	£
COST:	
At 1 April 2002 and 31 March 2003	100
NET BOOK VALUE:	
At 31 March 2003	100
At 31 March 2002	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: Café bar

Class of shares:	% holding
Ordinary	100.00

	31/3/03 £	31/3/02 £
Aggregate capital and reserves	(79,290)	(61,102)
Loss for the year	(18,188)	(8,967)

4. DEBTORS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/03 £	31/3/02 £
Westend Wholefood Catering Ltd	83,163	81,501