REGISTERED NUMBER: SC 133921 (Scotland)

Abbreviated Accounts

for the Year Ended 31 March 2004

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 2004

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

Company Information
for the Year Ended 31 March 2004

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)
ACCOUNTANTS:	O'Haras Chartered Accountants Radleigh House 1 Golf Road Clarkston Glasgow G76 7HU

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

Abbreviated Balance Sheet
31 March 2004

	Notes	31/3/04 £	31/3/04 £	31/3/03 £	31/3/03 £
FIXED ASSETS:					
Tangible assets	2		18,774		23,232
Investments	3		100		100
			18,874		23,332
CURRENT ASSETS:					
Stocks		39,162		31,823	
Debtors	4	93,059		88,045	
Cash at bank and in hand		43,284		9,166	
		175,505		129,034	
CREDITORS: Amounts falling due within one year		51,140		35,030	
NET CURRENT ASSETS:			124,365		94,004
TOTAL ASSETS LESS CURRENT LIABILITIES:			143,239		117,336
CREDITORS: Amounts falling due after more than one year			1,731		4,697
			£141,508		£112,639
RESERVES:					
Other reserves			4		4
Profit and loss account			141,504		112,635
			£141,508		£112,639

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2004.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2004 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

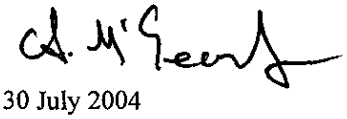
The notes form part of these abbreviated accounts

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

Abbreviated Balance Sheet
31 March 2004

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 30 July 2004

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Year Ended 31 March 2004

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 2003	93,566
Additions	2,825
At 31 March 2004	96,391
DEPRECIATION:	
At 1 April 2003	70,333
Charge for year	7,284
At 31 March 2004	77,617
NET BOOK VALUE:	
At 31 March 2004	18,774
At 31 March 2003	23,232

3. FIXED ASSET INVESTMENTS

	£
COST:	
At 1 April 2003 and 31 March 2004	100
NET BOOK VALUE:	
At 31 March 2004	100
At 31 March 2003	100

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

West End Wholefoods Catering Limited
Nature of business: Café bar

Class of shares:	% holding
Ordinary	100.00

	31/3/04 £	31/3/03 £
Aggregate capital and reserves	(81,082)	(79,290)
Loss for the year	(1,792)	(18,188)

4. DEBTORS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/04 £	31/3/03 £
Westend Wholefood Catering Ltd	88,163	83,163