REGISTERED NUMBER: 133921 (Scotland)

Abbreviated Accounts

for the Year Ended 31 March 2007

for

West End Wholefoods Limited
Trading as Grassroots

THURSDAY
S2Y2MX7K
SCT 14/02/2008 1722
COMPANIES HOUSE

West End Wholefoods Limited
Trading as Grassroots

Contents of the Abbreviated Accounts
for the Year Ended 31 March 2007

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

West End Wholefoods Limited
Trading as Grassroots

Company Information
for the Year Ended 31 March 2007

DIRECTORS:	Ms L C Duncan A McGeachy
SECRETARY:	Ms L C Duncan
REGISTERED OFFICE:	Radleigh House 1 Golf Road Clarkston Glasgow G76 7HU
REGISTERED NUMBER	133921 (Scotland)
ACCOUNTANTS:	O'Haras Chartered Accountants Radleigh House 1 Golf Road Clarkston Glasgow G76 7HU

West End Wholefoods Limited
Trading as Grassroots

Abbreviated Balance Sheet
31 March 2007

	Notes	31/3/07 £	£	31/3/06 £	£
FIXED ASSETS					
Tangible assets	2		337,239		339,854
Investments	3		100		100
			337,339		339,954
CURRENT ASSETS					
Stocks		55,100		51,516	
Debtors	4	72,542		80,011	
Cash at bank and in hand		11,798		34,735	
		139,440		166,262	
CREDITORS					
Amounts falling due within one year		77,115		96,550	
NET CURRENT ASSETS			62,325		69,712
TOTAL ASSETS LESS CURRENT LIABILITIES			399,664		409,666
CREDITORS					
Amounts falling due after more than one year	5		(249,685)		(262,269)
PROVISIONS FOR LIABILITIES			(1,469)		(194)
NET ASSETS			148,510		147,203
CAPITAL AND RESERVES					
Called up share capital	6		2		2
Profit and loss account			148,508		147,201
SHAREHOLDERS' FUNDS			148,510		147,203

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2007

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2007 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

continued

Abbreviated Balance Sheet continued
31 March 2007

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the Board of Directors on 28 August 2007 and were signed on its behalf by

Ms L C Duncan Director

A McGeachy Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Year Ended 31 March 2007

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 January 2007)

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

Freehold property	not provided
Improvements to property	15% on reducing balance
Fixtures and fittings	20% on cost
Computer equipment	33% on cost

Stocks
Stocks are 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 2006	429,270
Additions	11,599
At 31 March 2007	440,869
DEPRECIATION	
At 1 April 2006	89,416
Charge for year	14,214
At 31 March 2007	103,630
NET BOOK VALUE	
At 31 March 2007	337,239
At 31 March 2006	339,854

continued

3 FIXED ASSET INVESTMENTS

	Unlisted investments £
COST	
At 1 April 2006 and 31 March 2007	100
NET BOOK VALUE	
At 31 March 2007	100
At 31 March 2006	100

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

West End Wholefoods Catering Limited
Nature of business Café bar

Class of shares	% holding	31/3/07 £	31/3/06 £
Ordinary	100 00		
Aggregate capital and reserves		(62,185)	(56,878)
Loss for the year		(5,207)	(1,118)

4 DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/07 £	31/3/06 £
Westend wholefoods catering Ltd	69,371	73,163

5 CREDITORS

Creditors include the following debts falling due in more than five years

	31/3/07 £	31/3/06 £
Repayable by instalments		
Bank loans more 5 yr by instal	173,285	185,869

6 CALLED UP SHARE CAPITAL

Authorised

Number	Class	Nominal value	31/3/07 £	31/3/06 £
500	Ordinary	£1	500	500

Allotted and issued

Number	Class	Nominal value	31/3/07 £	31/3/06 £
2	Share capital 1	£1	2	2