REGISTERED NUMBER: SC133921 (Scotland)

Abbreviated Accounts

for the Period

1 April 2012 to 30 June 2013

for

West End Wholefoods Limited
Trading as
Grassroots

West End Wholefoods Limited (Registered number: SC133921)
Trading as Grassroots

Contents of the Abbreviated Accounts
for the Period 1 April 2012 to 30 June 2013

	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 Period 1 April 2012 to 30 June 2013

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:	SC133921 (Scotland)
ACCOUNTANTS:	O'Haras Chartered Accountants Radleigh House 1 Golf Road Clarkston Glasgow G76 7HU

West End Wholefoods Limited (Registered number: SC133921)
Trading as Grassroots

Abbreviated Balance Sheet
30 June 2013

	Notes	2013 £	£	2012 £	£
FIXED ASSETS					
Tangible assets	2		485,000		310,062
CURRENT ASSETS					
Stocks		-		42,000	
Debtors		1,942		6,428	
Cash at bank and in hand		145		2,072	
		2,087		50,500	
CREDITORS					
Amounts falling due within one year		140,154		132,158	
NET CURRENT LIABILITIES			(138,067)		(81,658)
TOTAL ASSETS LESS CURRENT LIABILITIES			346,933		228,404
CREDITORS					
Amounts falling due after more than one year			155,784		161,536
NET ASSETS			191,149		66,868
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Revaluation reserve			187,576		-
Profit and loss account			3,571		66,866
SHAREHOLDERS' FUNDS			191,149		66,868

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 June 2013.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 June 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
30 June 2013

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 4 October 2013 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 Period 1 April 2012 to 30 June 2013

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
Turnover represents the amounts derived from the provision of goods and services, excluding value added tax and trade discounts.

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 arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

continued...

Notes to the Abbreviated Accounts - continued
for the Period 1 April 2012 to 30 June 2013

2. TANGIBLE FIXED ASSETS

	Total
	£
COST OR VALUATION	
At 1 April 2012	457,432
Disposals	(160,008)
Revaluations	187,576
At 30 June 2013	485,000
DEPRECIATION	
At 1 April 2012	147,370
Eliminated on disposal	(147,370)
At 30 June 2013	-
NET BOOK VALUE	
At 30 June 2013	485,000
At 31 March 2012	310,062

3. CALLED UP SHARE CAPITAL

Allotted and issued:

Number:	Class:	Nominal value:	2013 £	2012 £
2	Share capital 1	£1	2	2

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.