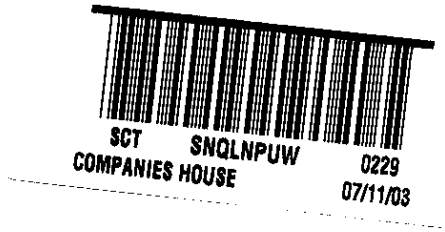
REGISTERED NUMBER: 201490 (Scotland)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2002

FOR

LA GOURMANDISE LTD



LA GOURMANDISE LTD

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FOR THE YEAR ENDED 30 NOVEMBER 2002

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COMPANY INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2002

DIRECTOR:	J Bocquier
SECRETARY:	I McLennan
REGISTERED OFFICE:	63 Thistle Street Aberdeen AB10 1UY
REGISTERED NUMBER:	201490 (Scotland)

LA GOURMANDISE LTD

ABBREVIATED BALANCE SHEET
30 NOVEMBER 2002

	Notes	30.11.02 £	30.11.02 £	30.11.01 £	30.11.01 £
FIXED ASSETS:					
Tangible assets	2		5,665		3,291
CURRENT ASSETS:					
Stocks		1,500		1,500	
Debtors		657		471	
Cash in hand		1,268		-	
		3,425		1,971	
CREDITORS: Amounts falling due within one year		17,697		3,531	
NET CURRENT LIABILITIES:			(14,272)		(1,560)
TOTAL ASSETS LESS CURRENT LIABILITIES:			(8,607)		1,731
CREDITORS: Amounts falling due after more than one year			-		4,063
			£(8,607)		£(2,332)
CAPITAL AND RESERVES:					
Called up share capital	3		2		2
Profit and loss account			(8,609)		(2,334)
SHAREHOLDERS' FUNDS:			£(8,607)		£(2,332)

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 November 2002.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2002 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his 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.

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:

J Bocquier - Director

Approved by the Board on 5 November 2003

The notes form part of these financial statements

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 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.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
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 December 2001	5,517
Additions	5,133
Disposals	(1,000)
At 30 November 2002	9,650
DEPRECIATION:	
At 1 December 2001	2,226
Charge for year	2,009
Eliminated on disposals	(250)
At 30 November 2002	3,985
NET BOOK VALUE:	
At 30 November 2002	5,665
At 30 November 2001	3,291

3. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	30.11.02 £	30.11.01 £
100	Ordinary	£1	100	100

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.11.02 £	30.11.01 £
2	Ordinary	£1	2	2