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LA BOUCHERIE LIMITED

ABBREVIATED ACCOUNTS

FOR THE 52 WEEKS ENDED 28 SEPTEMBER 1996



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COMPANIES HOUSE 21/06/97

LA BOUCHERIE LIMITED

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LA BOUCHERIE LIMITED

AUDITORS' REPORT TO LA BOUCHERIE LIMITED PURSUANT TO PARAGRAPH 24 OF SCHEDULE 8 TO THE COMPANIES ACT 1985

We have examined the abbreviated accounts on pages 3 to 5 together with the financial statements of La Boucherie Limited prepared under section 226 of the Companies Act 1985 for the 52 weeks ended 28 September 1996.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Schedule 8 to the Companies Act 1985. It is our responsibility to form an independent opinion as to the company's entitlement to the exemptions claimed in the directors' statement on page 3 and whether the abbreviated accounts have been properly prepared in accordance with that Schedule.

Basis of opinion

We have carried out the procedures we considered necessary to confirm, by reference to the audited financial statements, that the company is entitled to the exemptions and that the abbreviated accounts have been properly prepared from those financial statements. The scope of our work for the purpose of this report does 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 under sections 246 and 247 of the Companies Act 1985 to the exemptions conferred by Section A of Part III of Schedule 8 to that Act, in respect of the 52 weeks ended 28 September 1996, and the abbreviated accounts on pages 3 to 5 have been properly prepared in accordance with that Schedule.

Other information

On 16 June 1997 we reported, as auditors of La Boucherie Limited, to the members on the financial statements prepared under section 226 of the Companies Act 1985 for the 52 weeks ended 28 September 1996, and our audit report was as follows:

"We have audited the financial statements on pages 4 to 13 which have been prepared under the historical cost convention and the accounting policies set out on page 6.

Respective responsibilities of directors and auditors

As described on page 2 the company's directors are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Basis of opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

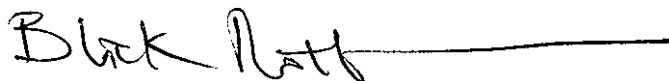
We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

LA BOUCHERIE LIMITED

AUDITORS' REPORT TO LA BOUCHERIE LIMITED PURSUANT TO PARAGRAPH 24 OF SCHEDULE 8 TO THE COMPANIES ACT 1985

Opinion

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 28 September 1996 and of its profit for the 52 weeks then ended and have been properly prepared in accordance with the Companies Act 1985. "

A handwritten signature in cursive script, reading "Blick Roth", followed by a horizontal line.

BLICK ROTHENBERG
Chartered Accountants
Registered Auditor

16 June 1997
12 York Gate
Regent's Park
London
NW1 4QS

LA BOUCHERIE LIMITED


ABBREVIATED BALANCE SHEET AS AT 28 SEPTEMBER 1996

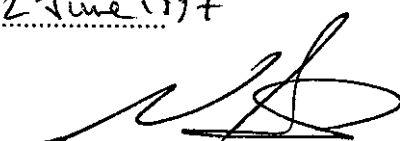
	Notes	1996 £	£	1995 £	£
Fixed assets					
Tangible assets	2		125,207		126,744
Current assets					
Stocks		73,607		65,135	
Debtors		220,438		127,371	
Cash at bank and in hand		172,844		9,821	
		<u>466,889</u>		<u>202,327</u>	
Creditors: amounts falling due within one year		<u>(574,702)</u>		<u>(285,008)</u>	
Net current liabilities			(107,813)		(82,681)
Total assets less current liabilities			<u>17,394</u>		<u>44,063</u>
Creditors: amounts falling due after more than one year			(16,942)		(21,739)
Provisions for liabilities and charges			-		(3,000)
			<u>452</u>		<u>19,324</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			352		19,224
Shareholders' funds - equity interests			<u>452</u>		<u>19,324</u>

In preparing these abbreviated accounts:

- (a) Advantage has been taken of the exemptions conferred by Section A of Part III of Schedule 8 to the Companies Act 1985, and
- (b) In the directors' opinion the company is entitled to these exemptions as a small company.

The financial statements were approved by the Board on 12 June 1997


J M Patel
Director


M M Patel
Director

LA BOUCHERIE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE 52 WEEKS ENDED 28 SEPTEMBER 1996

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

1.2 Turnover

Turnover represents amounts receivable for goods and services net of value added tax.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	15% Straight line
Fixtures, fittings & equipment	15/25% Straight line
Motor vehicles	25% Straight line

1.4 Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Deferred taxation

Deferred taxation is provided at appropriate rates on all timing differences using the liability method only to the extent that, in the opinion of the directors, there is a reasonable probability that a liability or asset will crystallise in the foreseeable future.

LA BOUCHERIE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE 52 WEEKS ENDED 28 SEPTEMBER 1996

2 Fixed assets

	Total £
Cost	
At 1 October 1995	511,396
Additions	40,129
Disposals	(3,400)
At 28 September 1996	<u>548,125</u>
Depreciation	
At 1 October 1995	384,652
On disposals	(3,400)
Charge for the 52 weeks	41,666
At 28 September 1996	<u>422,918</u>
Net book value	
At 28 September 1996	<u>125,207</u>
At 30 September 1995	<u><u>126,744</u></u>

3 Share capital

	1996 £	1995 £
Authorised		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

4 Ultimate parent undertaking

The parent undertaking for which group financial statements are drawn up and of which the company is a member is Adminstore Limited, incorporated in England, which the directors regard as being the ultimate parent company.

Copies of these group financial statements are available to the public from Companies House, Crown Way, Cardiff, CF4 3UZ.