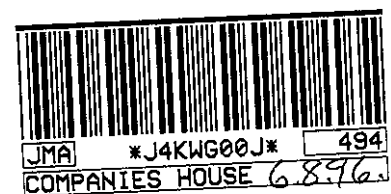


Registered Number
01093567

MID CHESHIRE FRUIT CO. LIMITED

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
29TH FEBRUARY 1996

JACK ROSS & CO.
Registered Auditor
Chartered Accountants
Grange House
17/27 John Dalton Street
Manchester
M2 6FW



**AUDITORS REPORT TO THE DIRECTORS OF
MID CHESHIRE FRUIT CO. 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 MID CHESHIRE FRUIT CO. LIMITED prepared under section 226 of the Companies Act 1985 for the year ended 29th February 1996.

Respective Responsibilities of Directors and Auditors

The Directors are responsible for preparing the abbreviated accounts in accordance with Schedule 8 of 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 consider 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 year ended 29th February 1996, and the abbreviated accounts on pages 2 to 4 have been properly prepared in accordance with that schedule.

Other information

On 26th June 1996 we reported, as auditors of MID CHESHIRE FRUIT CO. LIMITED, to the members on the annual financial statements prepared under section 226 of the Companies Act 1985 and taking advantage of the provisions of the Companies Act applicable to small companies for the year ended 29th February 1996 and our audit report was as follows:-

"We have audited the financial statements on pages 4 to 8 which have been prepared under the historical cost convention and the accounting policies set out on page 6.

RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS AND AUDITORS

As described on page 1 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

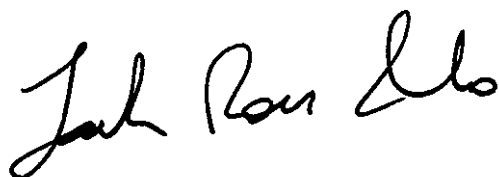
We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements 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.

**AUDITORS REPORT TO THE DIRECTORS OF
MID CHESHIRE FRUIT CO. LIMITED
PURSUANT TO PARAGRAPH 24 OF SCHEDULE 8 TO THE COMPANIES ACT 1985
- continued -**

OPINION

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 29th February 1996, and of its loss for the year then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985 applicable to small companies."

A handwritten signature in black ink, appearing to read 'Jack Ross', is written in a cursive style.

26th June 1996

JACK ROSS & CO.
Registered Auditor
Chartered Accountants
Grange House
17/27 John Dalton Street
Manchester M2 6FW

MID CHESHIRE FRUIT CO. LIMITED

ABBREVIATED BALANCE SHEET
AS AT 29TH FEBRUARY 1996

		1996		1995	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	2		17,658		20,618
CURRENT ASSETS					
Stock		6,578		6,605	
Debtors		42,306		41,884	
Cash in Hand		728		414	
Cash at Bank		12,419		2,694	
Cash at Building Society		1,118		1,000	
		63,149		52,597	
CREDITORS: amounts falling due within one year		72,654		57,407	
NET CURRENT (LIABILITIES)/ASSETS			(9,505)		(4,810)
TOTAL ASSETS LESS CURRENT LIABILITIES			8,153		15,808
CAPITAL AND RESERVES					
Share Capital	3		1,000		1,000
Profit and Loss Account			7,153		14,808
SHAREHOLDERS' FUNDS			8,153		15,808

Advantage is taken in the preparation of the financial statements of the special exemptions applicable to small companies. In the Directors' opinion the Company qualifies as a small company and is entitled to make use of the special exemptions.

Advantage is taken of the exemptions conferred by Section A of Part III of Schedule 8 to the Companies Act 1985. In the opinion of the Directors the Company is entitled to these exemptions having met the qualifications for a small company specified in Sections 246 and 247 of that Act.

Signed on behalf of the Board of Directors:


A. J. SOUTHERTON - Director

26th June 1996

MID CHESHIRE FRUIT CO. LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 29TH FEBRUARY 1996

The following accounting policies have been adopted in preparing the Company's financial statements:

1. ACCOUNTING POLICIES

(a) Accounting convention

The financial statements have been prepared under the historical cost convention, no allowance having been made for changes in the value of money.

All expenditure is written off to the Profit and Loss Account in the financial year incurred.

(b) Tangible Fixed Assets

Fixed Assets are stated at cost less accumulated Depreciation. Depreciation has been provided so as to write off the cost of tangible fixed assets less estimated residual value on a reducing balance basis at the following rates:

Motor Vehicles	25% on written down value
Fixtures and Fittings	15% on written down value

(c) Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value.

(d) Leased Assets

All leases are 'operating leases' and the annual rentals are charges to the profit and loss account as payable.

(e) Deferred taxation

Deferred taxation is provided under the liability method, unless it can be reasonably demonstrated that a liability is unlikely to arise in the foreseeable future.

(f) Pensions

The company operates a defined contribution pension scheme and contributions payable for the year are charged to the profit and loss account.

(g) Cash Flow Statement

The company has adopted Financial Reporting Standard No. 1, but is exempt from the requirement to prepare a cash flow statement because it qualifies as a small company.

(h) Turnover

Turnover represents the net total of goods sold and delivered during the financial year, excluding V.A.T.

MID CHESHIRE FRUIT CO. LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 29TH FEBRUARY 1996

2.	FIXED ASSETS	<i>Tangible</i>	
		£	
	Cost		
	At 1st March 1995	82,873	
	Additions	67	
	Disposals	(5,500)	
		<hr/>	
	At 29th February 1996	77,440	
		<hr/>	
	Depreciation		
	At 1st March 1995	62,255	
	Charge for year	2,612	
	On Disposals	(5,085)	
		<hr/>	
	At 29th February 1996	59,782	
		<hr/>	
	Net Book Value		
	At 29th February 1996	17,658	
		<hr/>	
	At 1st March 1995	20,618	
		<hr/>	
3.	SHARE CAPITAL	1996	1995
		£	£
	Authorised:		
	10,000 ordinary shares of £1 each	10,000	10,000
		<hr/>	
	Allotted, called up and fully paid -		
	1,000 ordinary shares of £1 each	1,000	1,000
		<hr/>	