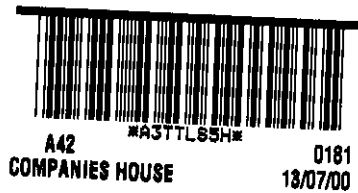


SEASON FRESH LIMITED
ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 1999



AUDITORS' REPORT TO SEASON FRESH LIMITED
UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated financial statements set out on pages 2 to 4 together with the financial statements of Season Fresh Limited for the year ended 30 September 1999 prepared under section 226 of the Companies Act 1985.

Respective Responsibilities of Directors and Auditors

The directors are responsible for preparing the abbreviated financial statements in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated financial statements prepared in accordance with sections 246(5) and (6) of the Act to the registrar of companies and whether the financial statements to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.


Basis of Opinion

We have carried out procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated financial statements and that the abbreviated financial statements to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated financial statements prepared in accordance with section 246(5) and (6) of the Companies Act 1985, and the abbreviated financial statements on pages 2 to 4 are properly prepared in accordance with those provisions.

132 BURNT ASH ROAD
LEE
LONDON
SE12 8PU
April 2000


R E JONES & CO
Chartered Accountants
and Registered Auditors

SEASON FRESH LIMITED

ABBREVIATED BALANCE SHEET

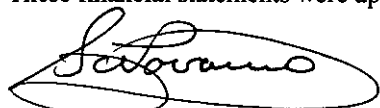
AS AT 30 SEPTEMBER 1999

You have printed the small abbreviated balance sheet, but you have not selected the small abbreviated type within the Financial Statements company information section.

	Notes	1999	1998
		£	£
Fixed Assets			
Intangible fixed assets	2	4,800	9,600
Current Assets			
Debtors		9,995	13,053
Cash at Bank and in Hand		58,502	71,826
		68,497	84,879
Creditors: Amounts Falling Due Within One Year		43,576	23,612
Net Current Assets		24,921	61,267
Total Assets Less Current Liabilities		29,721	70,867
Capital and Reserves			
Share Capital - Equity	3	60,000	60,000
Profit and loss account		(30,279)	10,867
Shareholders' Funds		29,721	70,867

The abbreviated financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

These financial statements were approved by the board and signed on its behalf.



MR S NAVARRO

Director

April 2000

SEASON FRESH LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 1999

1 Accounting Policies

Basis of Accounting

The Financial Statements have been prepared under the historical cost convention.

The company has taken advantage of the exemptions in Financial Reporting Standard No. 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

Turnover

Turnover is the total amount receivable by the company for goods supplied and services provided, excluding VAT and trade discounts.

Goodwill

Purchased goodwill is amortised on a straight-line basis over its estimated useful economic life of 5 years.

Contribution to Pension Funds

The pension costs charged against profits represent the amount of the contributions payable to the scheme in respect of the accounting period.

2 Fixed Assets

	Intangible Fixed Assets
	£
Cost	
At 1 October 1998	24,000
At 30 September 1999	24,000
Depreciation and Amortisation	
At 1 October 1998	14,400
Charge for the year	4,800
At 30 September 1999	19,200
Net Book Value	
At 30 September 1999	4,800
<i>At 30 September 1998</i>	<i>9,600</i>

SEASON FRESH LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 1999

3	Share Capital	1999	1998
		£	£
	Authorised		
	Equity Shares		
	60,000 Ordinary shares of £1.00 each	<u>60,000</u>	<u>60,000</u>
	Allotted		
	Equity Shares		
	60,000 Allotted, called up and fully paid ordinary shares of £1.00 each	<u>60,000</u>	<u>60,000</u>
