

Coventry Garden Centre Limited

Accounts

31 December 2000

Registered Company Number : 1027670

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COVENTRY GARDEN CENTRE LIMITED

DIRECTORS' REPORT

The directors submit their report and accounts for the year ended 31 December 2000.

PRINCIPAL ACTIVITIES & BUSINESS REVIEW

The company has not traded during the year.

DIRECTORS

The directors at 31 December 2000 were as follows:

R J Hewitt (appointed 21 November 2000)

S Murfin (appointed 21 November 2000)

G J Price (appointed 21 November 2000)

N C G Marshall (resigned 21 November 2000)

D J Vaughan (resigned 21 November 2000)

The directors had no interests in shares of this company.

R J Hewitt, S Murfin and G J Price are directors of Wyevale Garden Centres plc.

AUDITORS

A resolution will be proposed at the forthcoming Annual General Meeting to re-appoint BDO Stoy Hayward as Auditors of the company.

This directors' report was approved by the Board of Directors on 14 March 2001 and signed on its behalf by:

S MURFIN
Secretary

A handwritten signature in black ink, appearing to be 'S Murfin', written over a light blue horizontal line.

COVENTRY GARDEN CENTRE LIMITED

DIRECTORS RESPONSIBILITIES

The directors are obliged under company law to prepare financial statements for each financial year and to present them annually to the Company's members in Annual General Meeting.

The financial statements, of which the form and content is prescribed by the Companies Act 1985, must give a true and fair view of the state of affairs of the Company at the end of the financial year, and of the profit for that period and they must comply with applicable accounting standards.

The directors are also responsible for the adoption of suitable accounting policies, their consistent use in the financial statements, supported where necessary by reasonable and prudent judgements.

The directors confirm that the above requirements have been complied with in the financial statements and that applicable accounting standards have been followed.

In addition, the directors are responsible for maintaining adequate accounting records, for safeguarding the assets of the Company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITORS REPORT

To the Members of Coventry Garden Centre Limited

We have audited the financial statements on pages 3 to 4.

Respective responsibilities of 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.

Opinion

In our opinion the financial statements give a true and fair view of the state of the affairs of the Company as at 31 December 2000 and have been properly prepared in accordance with the Companies Act 1985.

BDO Stoy Hayward

BDO STOY HAYWARD

Chartered Accountants, Registered Auditors, Birmingham

14 March 2001

COVENTRY GARDEN CENTRE LIMITED

BALANCE SHEET as at 31 December 2000

	Notes	2000 £ 000	1999 £ 000
Current assets			
Debtors	2	<u>145,233</u>	<u>145,233</u>
Capital and Reserves			
Share capital	3	2,000	2,000
Profit and loss account		<u>143,233</u>	<u>143,233</u>
Shareholders' Funds		<u><u>145,233</u></u>	<u><u>145,233</u></u>

These financial statements were approved by the Board of Directors on 14 March 2001 and signed on its behalf by:

R J Hewitt



Directors

S Murfin



COVENTRY GARDEN CENTRE LIMITED

NOTES TO THE ACCOUNTS

for the year ended 31 December 2000

1 ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention in accordance with applicable accounting standards.

	2000	1999
2 Debtors	£	£
Amounts owing by subsidiary undertaking	145,233	145,233

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	2000	1999
3 Share capital	£	£
Authorised, issued and fully paid 2,000 ordinary shares of £1 each	2,000	2,000

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4 Parent undertaking

The company's ultimate parent undertaking is Wyevale Garden Centres plc which is not controlled by any single party.

Wyevale Garden Centres plc produces group accounts, which are available to the public and may be obtained from Wyevale Garden Centres plc, Kings Acre Road, Hereford, HR4 0SE.