

Company Registration No. 4658040 (England and Wales)

MARCUS WAREING AT THE BERKELEY LIMITED
ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED 31 AUGUST 2003



MARCUS WAREING AT THE BERKELEY LIMITED

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MARCUS WAREING AT THE BERKELEY LIMITED

INDEPENDENT AUDITORS' REPORT TO MARCUS WAREING AT THE BERKELEY LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of the company for the period ended 31 August 2003 prepared under section 226 of the Companies Act 1985.

This report is made solely to the company's members, as a body, in accordance with Section 247B of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts 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 accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of audit opinion

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts 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 accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 4 are properly prepared in accordance with those provisions.

Stewart & Co

Stewart & Co

31/12/2004

Chartered Accountants
Registered Auditor

St. Brides House
32 High Street
Beckenham
BR3 1AY

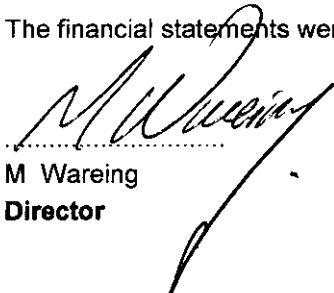
MARCUS WAREING AT THE BERKELEY LIMITED

ABBREVIATED BALANCE SHEET AS AT 31 AUGUST 2003

	Notes	2003 £	£
Fixed assets			
Tangible assets	2		313,852
Current assets			
Stocks		183,084	
Debtors		243,122	
		<u>426,206</u>	
Creditors: amounts falling due within one year		<u>(640,058)</u>	
Net current liabilities			<u>(213,852)</u>
Total assets less current liabilities			<u>100,000</u>
Capital and reserves			
Called up share capital	3		100,000
Shareholders' funds			<u>100,000</u>

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

The financial statements were approved by the Board on 31/12/2004


M Wareing
Director

MARCUS WAREING AT THE BERKELEY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 31 AUGUST 2003

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2 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:

Land and buildings Leasehold	straight line over lease period
Plant and machinery	15%-25% straight line
Fixtures, fittings & equipment	15%-25% straight line

1.3 Stock

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

1.4 Deferred taxation

Deferred taxation is provided at appropriate rates on all material timing differences.

2 Fixed assets

	Tangible assets £
Cost	
At 6 February 2003	-
Additions	313,852
At 31 August 2003	<u>313,852</u>

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £427,607.

4 Share capital

	2003 £
Authorised	
100,000 ordinary shares of £1 each	<u>100,000</u>
Allotted, called up and fully paid	
100,000 ordinary shares of £1 each	<u>100,000</u>

The company was incorporated on 6 February 2003 with authorised share capital of 100,000 ordinary shares of £1 of which 1 was issued to the subscriber. On 12 May 2003 the remaining 99,999 shares were issued fully paid at par to establish the capital base of the company.

MARCUS WAREING AT THE BERKELEY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 AUGUST 2003

5 Ultimate parent company

The immediate parent company is Artichoke Consultancy Limited, a company registered in England and Wales, and the ultimate parent company is Gordon Ramsay Holdings Limited, a company registered in England and Wales.

Gordon Ramsay Holdings Limited prepares group financial statements and copies can be obtained from - Companies House, Crown Way, Cardiff, CF14 3UZ.