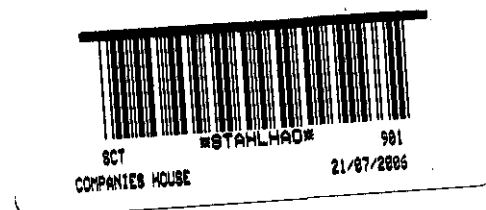


UNAUDITED ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2006

FOR

S G A (SCOTLAND) LTD.



S G A (SCOTLAND) LTD.

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FOR THE YEAR ENDED 31 MAY 2006

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S G A (SCOTLAND) LTD.

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2006

DIRECTORS: Mr Stanley Dawson Jnr
Mr Gary Dawson
Mr George Alan Dawson

SECRETARY: Mr Gary Dawson

REGISTERED OFFICE: C/O D M McNaught & Co
166 Buchanan Street
Glasgow
G1 2LS

REGISTERED NUMBER: 231821

ACCOUNTANTS: D M McNaught & Co
Chartered Accountants
166 Buchanan Street
Glasgow
G1 2LS

BANKERS: The Royal Bank of Scotland Plc
Leven Branch
Durie Street
Leven
KY8 4EW

S G A (SCOTLAND) LTD.

ABBREVIATED BALANCE SHEET

31 MAY 2006

	Notes	2006 £	2005 £
FIXED ASSETS:			
Intangible assets	2	1,800	2,100
Tangible assets	3	108,740	118,670
		<u>110,540</u>	<u>120,770</u>
CURRENT ASSETS:			
Debtors		9,560	8,398
Cash at bank and in hand		62,279	80,858
		<u>71,839</u>	<u>89,256</u>
CREDITORS: Amounts falling due within one year		<u>34,541</u>	<u>60,774</u>
NET CURRENT ASSETS:		<u>37,298</u>	<u>28,482</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:		<u>£147,838</u>	<u>£149,252</u>
CAPITAL AND RESERVES:			
Called up share capital	4	125,410	125,410
Profit and loss account		22,428	23,842
SHAREHOLDERS' FUNDS:		<u>£147,838</u>	<u>£149,252</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 May 2006.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2006 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2005).

ON BEHALF OF THE BOARD:

Mr Stanley Dawson Jnr - Director



Approved by the Board on 10 July 2006

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2006

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being written off evenly over its estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc	- 25% on reducing balance and 15% on reducing balance
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Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. INTANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 June 2005	
and 31 May 2006	3,000
AMORTISATION:	
At 1 June 2005	900
Charge for year	300
At 31 May 2006	1,200
NET BOOK VALUE:	
At 31 May 2006	1,800
At 31 May 2005	2,100

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2006

3. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 June 2005	235,636
Additions	33,464
Disposals	(8,565)
At 31 May 2006	<u>260,535</u>
DEPRECIATION:	
At 1 June 2005	116,966
Charge for year	34,829
At 31 May 2006	<u>151,795</u>
NET BOOK VALUE:	
At 31 May 2006	<u>108,740</u>
At 31 May 2005	<u>118,670</u>

4. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	2006	2005
			£	£
1,000,000	ordinary	£1	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2006	2005
			£	£
125,410	ordinary	£1	<u>125,410</u>	<u>125,410</u>

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
S G A (SCOTLAND) LTD.

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

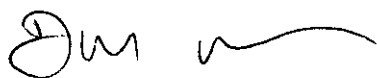
In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 1985, we have prepared the financial statements of the company for the year ended 31 May 2006 on pages three to seven from the accounting records and information and explanations supplied to us.

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statements on behalf of the company's Board of Directors 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 Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

You have acknowledged on the Balance Sheet as at 31 May 2006 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



D M McNaught & Co
Chartered Accountants
166 Buchanan Street
Glasgow
G1 2LS

11 July 2006

This page does not form part of the abbreviated accounts
