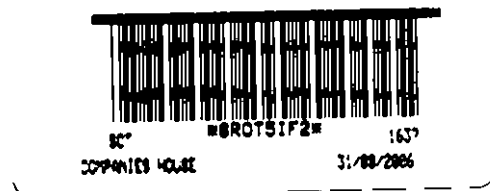


Mo - Lawn Limited
Unaudited Abbreviated Accounts
For the Year Ended
31 December 2005



THE A9 PARTNERSHIP LIMITED
Chartered Accountants
57-59 High Street
Dunblane
FK15 0EE

Mo - Lawn Limited

Abbreviated Accounts

Year Ended 31 December 2005

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Mo - Lawn Limited**Abbreviated Balance Sheet**

31 December 2005

	Note	2005 £	£	2004 £
FIXED ASSETS	2			
Intangible assets			12,000	18,000
Tangible assets			<u>74,473</u>	<u>50,718</u>
			<u>86,473</u>	<u>68,718</u>
CURRENT ASSETS				
Stocks		9,084		16,953
Debtors		22,617		13,854
Cash at bank and in hand		<u>91,783</u>		<u>19,875</u>
		123,484		50,682
CREDITORS: Amounts falling due within one year		<u>136,792</u>		<u>87,616</u>
NET CURRENT LIABILITIES			<u>(13,308)</u>	<u>(36,934)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			73,165	31,784
CREDITORS: Amounts falling due after more than one year			3,150	-
PROVISIONS FOR LIABILITIES AND CHARGES			<u>5,104</u>	<u>3,450</u>
			<u>64,911</u>	<u>28,334</u>
CAPITAL AND RESERVES				
Called-up equity share capital	3		100	100
Profit and loss account			<u>64,811</u>	<u>28,234</u>
SHAREHOLDERS' FUNDS			<u>64,911</u>	<u>28,334</u>

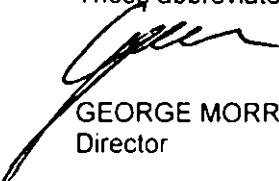
The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibility for:

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

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

These abbreviated accounts were approved and signed by the director on 24 July 2006.


GEORGE MORRISON
 Director

The notes on pages 2 to 4 form part of these abbreviated accounts.

Mo - Lawn Limited

Notes to the Abbreviated Accounts

Year Ended 31 December 2005

1. ACCOUNTING POLICIES

Basis of accounting

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).

Changes in accounting policies

In preparing the financial statements for the current year, the company has adopted the following Financial Reporting Standards:

-Financial Reporting Standard for Smaller Entities (effective January 2005).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - 20% straight line

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	- 15% reducing balance
Office Equipment	- 15% reducing balance
Motor Vehicles	- 25% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Work in progress

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

Hire purchase agreements

Mo - Lawn Limited

Notes to the Abbreviated Accounts

Year Ended 31 December 2005

1. ACCOUNTING POLICIES *(continued)*

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date will result in an obligation to pay more, or a right to pay less or to receive more tax.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 January 2005	30,000	75,475	105,475
Additions	—	40,580	40,580
At 31 December 2005	<u>30,000</u>	<u>116,055</u>	<u>146,055</u>
DEPRECIATION			
At 1 January 2005	12,000	24,757	36,757
Charge for year	6,000	16,825	22,825
At 31 December 2005	<u>18,000</u>	<u>41,582</u>	<u>59,582</u>
NET BOOK VALUE			
At 31 December 2005	<u>12,000</u>	<u>74,473</u>	<u>86,473</u>
At 31 December 2004	<u>18,000</u>	<u>50,718</u>	<u>68,718</u>

Mo - Lawn Limited

Notes to the Abbreviated Accounts

Year Ended 31 December 2005

3. SHARE CAPITAL

Authorised share capital:

	2005	2004
	£	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2005		2004	
	No	£	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

Mo - Lawn Limited

Accountants' Report to the Director of Mo - Lawn Limited

Year Ended 31 December 2005

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 on pages 1 to 4

This report is made to the Company's Director, 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 Director 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 Director, as a body, for our work or for this report.

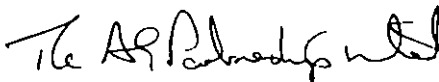
We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

You have acknowledged on the balance sheet as at 31 December 2005 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.

57-59 High Street
Dunblane
FK15 0EE

24 July 2006


THE A9 PARTNERSHIP LIMITED
Chartered Accountants