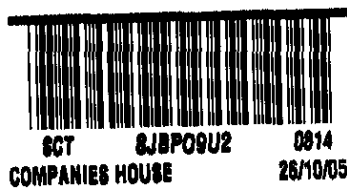


REGISTERED NUMBER: SC251069 (Scotland)

MECHANICS CHOICE LIMITED

Unaudited Abbreviated Accounts

for the Year Ended 30 June 2005



Harley Hepburn
28 Townsend Place
Kirkcaldy
Fife
KY1 1HB

MECHANICS CHOICE LIMITED

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for the Year Ended 30 June 2005

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MECHANICS CHOICE LIMITED

Company Information
for the Year Ended 30 June 2005

DIRECTOR:	J C Kinnaird
SECRETARY:	Mrs JB Kinnaird
REGISTERED OFFICE:	28 Townsend Place Kirkcaldy Fife KY1 1HB
REGISTERED NUMBER:	SC251069 (Scotland)
ACCOUNTANTS:	Harley Hepburn 28 Townsend Place Kirkcaldy Fife KY1 1HB
BANKERS:	Bank of Scotland 2 High Street Kinross Fife KY13 8AW

MECHANICS CHOICE LIMITED

Abbreviated Balance Sheet
30 June 2005

		2005		2004	
	Notes	£	£	£	£
FIXED ASSETS:					
Intangible assets	2		3,715		4,180
Tangible assets	3		5,381		6,926
			<u>9,096</u>		<u>11,106</u>
CURRENT ASSETS:					
Stocks		8,895		8,763	
Debtors		3,339		4,351	
Cash at bank		5,628		3,995	
		<u>17,862</u>		<u>17,109</u>	
CREDITORS: Amounts falling due within one year		<u>31,787</u>		<u>29,906</u>	
NET CURRENT LIABILITIES:			<u>(13,925)</u>		<u>(12,797)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:			<u>£(4,829)</u>		<u>£(1,691)</u>
CAPITAL AND RESERVES:					
Called up share capital	4		1		1
Profit and loss account			<u>(4,830)</u>		<u>(1,692)</u>
SHAREHOLDERS' FUNDS:			<u>£(4,829)</u>		<u>£(1,691)</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 June 2005.

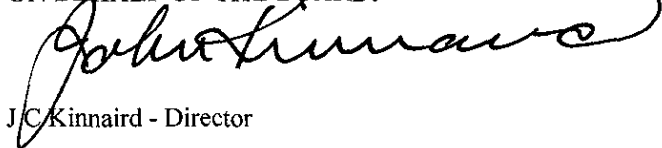
The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) 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 June 2002).

ON BEHALF OF THE BOARD:



J.C. Kinnaird - Director

Approved by the Board on 26 September 2005

The notes form part of these abbreviated accounts

MECHANICS CHOICE LIMITED

Notes to the Abbreviated Accounts
for the Year Ended 30 June 2005

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 June 2002).

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 2003, 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.

Office equipment	- 25% on reducing balance
Motor vehicles	- 20% on reducing balance

Stocks

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

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 July 2004	
and 30 June 2005	4,645
AMORTISATION:	
At 1 July 2004	465
Charge for year	465
At 30 June 2005	930
NET BOOK VALUE:	
At 30 June 2005	3,715
At 30 June 2004	4,180

MECHANICS CHOICE LIMITED

Notes to the Abbreviated Accounts
for the Year Ended 30 June 2005

3. **TANGIBLE FIXED ASSETS**

	<u>Total</u>
	£
COST:	
At 1 July 2004	
and 30 June 2005	<u>8,746</u>
DEPRECIATION:	
At 1 July 2004	1,820
Charge for year	<u>1,545</u>
At 30 June 2005	<u>3,365</u>
NET BOOK VALUE:	
At 30 June 2005	<u>5,381</u>
At 30 June 2004	<u>6,926</u>

4. **CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal	2005	2004
		value:	£	£
100	Ordinary Shares	£1	<u>100</u>	<u>100</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal	2005	2004
		value:	£	£
1	Ordinary Shares	£1	<u>1</u>	<u>1</u>

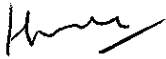
MECHANICS CHOICE LIMITED

Report of the Accountants to the Director of
MECHANICS CHOICE LIMITED

The following reproduces the text of the report prepared for the director 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.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 June 2005 set out on pages three to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



Harley Hepburn
28 Townsend Place
Kirkcaldy
Fife
KY1 1HB

26 September 2005