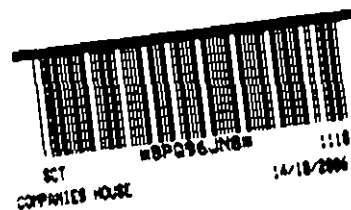


MECHANICS CHOICE LIMITED

Abbreviated Unaudited Accounts

for the Year Ended 30 June 2006



Harley Hepburn
28 Townsend Place
Kirkcaldy
Fife
KY1 1HB

MECHANICS CHOICE LIMITED

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for the Year Ended 30 June 2006

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MECHANICS CHOICE LIMITED

Company Information
for the Year Ended 30 June 2006

DIRECTOR: J C Kinnaird

SECRETARY Mrs JB Kinnaird

REGISTERED OFFICE: 28 Townsend Place
Kirkcaldy
Fife
KY1 1HB

REGISTERED NUMBER: SC 251069 (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 2006

	Notes	2006		2005	
		£	£	£	£
FIXED ASSETS					
Intangible assets	2		3 250		3 715
Tangible assets	3		4 270		5 381
			<u>7 520</u>		<u>9 096</u>
CURRENT ASSETS					
Stocks		13 608		8 895	
Debtors		4 271		3 339	
Cash at bank		5 203		5 628	
		<u>23 082</u>		<u>17 862</u>	
CREDITORS					
Amounts falling due within one year		<u>35 552</u>		<u>31 787</u>	
NET CURRENT LIABILITIES			<u>(12 470)</u>		<u>(13 925)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(4 950)</u>		<u>(4 829)</u>
CAPITAL AND RESERVES					
Called up share capital	4		1		1
Profit and loss account			<u>(4 951)</u>		<u>(4 830)</u>
SHAREHOLDERS' FUNDS			<u>(4 950)</u>		<u>(4 829)</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 June 2006

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2006 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

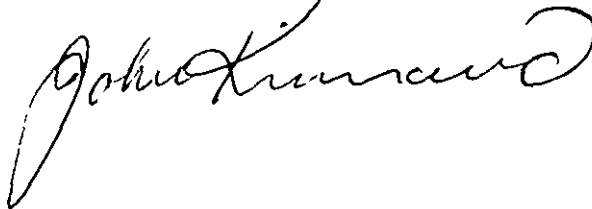
MECHANICS CHOICE LIMITED

Abbreviated Balance Sheet continued
30 June 2006

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)

The financial statements were approved by the director on 25 September 2006 and were signed by

J C Kinnaird Director

A handwritten signature in black ink, appearing to read 'J C Kinnaird', written over a horizontal line.

The notes form part of these abbreviated accounts

MECHANICS CHOICE LIMITED

Notes to the Abbreviated Accounts for the Year Ended 30 June 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 2003 is being amortised 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	25% on reducing balance
Motor vehicles	20% on 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

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 2005	
and 30 June 2006	4 645
	—
AMORTISATION	
At 1 July 2005	930
Charge for year	465
	—
At 30 June 2006	1 395
	—
NET BOOK VALUE	
At 30 June 2006	3 250
	—
At 30 June 2005	3 715
	—

MECHANICS CHOICE LIMITED

Notes to the Abbreviated Accounts continued for the Year Ended 30 June 2006

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 July 2005	
and 30 June 2006	8 746
DEPRECIATION	
At 1 July 2005	3 365
Charge for year	1 111
	—
At 30 June 2006	4 476
NET BOOK VALUE	
At 30 June 2006	4 270
	—
At 30 June 2005	5 381
	—

4 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value £1	2006 £ 100	2005 £ 100
100	Ordinary Shares		—	—
Allotted issued and fully paid Number	Class	Nominal value £1	2006 £ 1	2005 £ 1
1	Ordinary Shares		—	—

5 RELATED PARTY DISCLOSURES

Included in creditors is a directors current account totalling £26 195

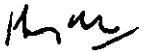
MFC HANICS CHOICE LIMITED

Report of the Accountants to the Director of
MFC HANICS 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 five) 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 2006 set out on pages three to eight 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

25 September 2006