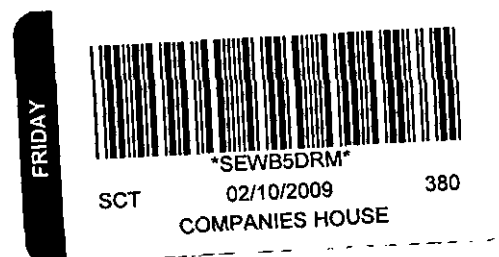


MECHANICS CHOICE LIMITED

Abbreviated Unaudited Accounts

for the Year Ended 30 June 2009

Harley Hepburn
28 Townsend Place
Kirkcaldy
Fife
KY1 1HB



MECHANICS CHOICE LIMITED

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for the Year Ended 30 June 2009

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MECHANICS CHOICE LIMITED

Company Information
for the Year Ended 30 June 2009

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 2009

	Notes	2009 £	£	2008 £	£
FIXED ASSETS					
Intangible assets	2		1,855		2,320
Tangible assets	3		1,959		2,862
			<u>3,814</u>		<u>5,182</u>
CURRENT ASSETS					
Stocks		11,514		10,416	
Debtors		5,536		5,057	
Cash at bank		4,103		5,625	
		<u>21,153</u>		<u>21,098</u>	
CREDITORS					
Amounts falling due within one year		33,235		32,046	
		<u>33,235</u>		<u>32,046</u>	
NET CURRENT LIABILITIES			(12,082)		(10,948)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(8,268)</u>		<u>(5,766)</u>
CAPITAL AND RESERVES					
Called up share capital	4		1		1
Profit and loss account			(8,269)		(5,767)
SHAREHOLDERS' FUNDS			<u>(8,268)</u>		<u>(5,766)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2009 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 15 September 2009 and were signed by:



J C Kinnaird - Director

The notes form part of these abbreviated accounts

MECHANICS CHOICE LIMITED

Notes to the Abbreviated Accounts for the Year Ended 30 June 2009

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 April 2008).

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	- 25% on cost

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 2008	
and 30 June 2009	4,645
AMORTISATION	
At 1 July 2008	2,325
Charge for year	465
At 30 June 2009	2,790
NET BOOK VALUE	
At 30 June 2009	1,855
At 30 June 2008	2,320

MECHANICS CHOICE LIMITED

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 June 2009

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 July 2008	
and 30 June 2009	9,171
DEPRECIATION	
At 1 July 2008	6,309
Charge for year	903
	7,212
At 30 June 2009	
NET BOOK VALUE	
At 30 June 2009	1,959
At 30 June 2008	2,862

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2009	2008
Number:	Class:	Nominal value:	£	£
1	Ordinary Shares	£1	1	1

5. **RELATED PARTY DISCLOSURES**

Included in creditors is a directors current account totalling £23,608

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 2009 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

15 September 2009