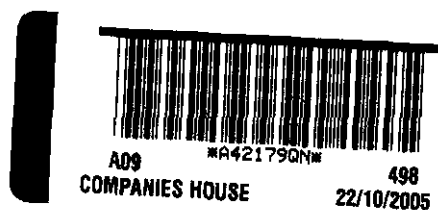


Wiggle Limited
Abbreviated accounts
for the year ended 31 January 2005



Wiggle Limited

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**Auditors' report to Wiggle Limited
under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of Wiggle Limited for the year ended 31 January 2005 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company's shareholders, as a body, in accordance with Section 247b of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an auditors' report 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 shareholders, as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985 in respect of the year ended 31 January 2005, and the abbreviated accounts on pages 2 to 4 are properly prepared in accordance with those provisions.



**Lowndes & Co
Chartered Accountants and
Registered auditors**

11 October 2005

**The Blackberry Patch
Parkstone Road
Ropley, Alresford
Hampshire**

Wiggle Limited

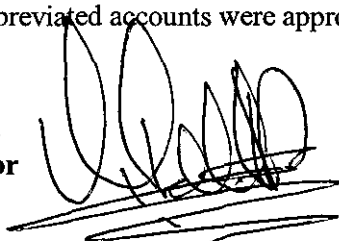
Abbreviated balance sheet as at 31 January 2005

		2005		2004	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		86,177		91,563
Tangible assets	2		200,406		129,313
			<u>286,583</u>		<u>220,876</u>
Current assets					
Stocks		842,631		308,462	
Debtors		26,331		13,842	
Cash at bank and in hand		776,819		380,711	
		<u>1,645,781</u>		<u>703,015</u>	
Creditors: amounts falling due within one year		<u>(1,520,285)</u>		<u>(688,755)</u>	
Net current assets			<u>125,496</u>		<u>14,260</u>
Net assets			<u>412,079</u>		<u>235,136</u>
Capital and reserves					
Called up share capital	3		800		800
Profit and loss account			411,279		234,336
Shareholders' funds			<u>412,079</u>		<u>235,136</u>

The abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 11 October 2005 and signed on its behalf by

M Dall
Director



Wiggle Limited

Notes to the abbreviated financial statements for the year ended 31 January 2005

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 years.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Workshop tools and equipment	-	20% of written down value
Fixtures and fittings	-	10% of written down value
Motor vehicles	-	25% of written down value
Computer equipment	-	33% of cost

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6. Stock

Stock is valued at the lower of cost and net realisable value.

1.7. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

1.8. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

Wiggle Limited

Notes to the abbreviated financial statements for the year ended 31 January 2005

2. Fixed assets	Intangible	Tangible	Total
	assets	fixed	
	£	£	£
Cost			
At 1 February 2004	107,722	216,626	324,348
Additions	-	109,543	109,543
At 31 January 2005	107,722	326,169	433,891
Depreciation and Provision for diminution in value			
At 1 February 2004	16,159	86,783	102,942
Charge for year	5,386	38,980	44,366
At 31 January 2005	21,545	125,763	147,308
Net book values			
At 31 January 2005	86,177	200,406	286,583
At 31 January 2004	91,563	129,843	221,406
3. Share capital	2005		2004
	£		£
Authorised			
1,000 Ordinary shares of £1 each	1,000		1,000
100 'A' Ordinary shares of £1 each	100		100
100 'B' Ordinary shares of £1 each	100		100
100 'C' Ordinary shares of £1 each	100		100
100 'D' Ordinary shares of £1 each	100		100
	1,400		1,400
Allotted, called up and fully paid			
400 Ordinary shares of £1 each	400		400
100 'A' Ordinary shares of £1 each	100		100
100 'B' Ordinary shares of £1 each	100		100
100 'C' Ordinary shares of £1 each	100		100
100 'D' Ordinary shares of £1 each	100		100
	800		800