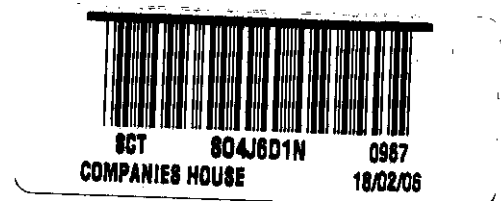


**REGISTERED NUMBER: SC201695 (Scotland)**

**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2005**  
**FOR**  
**MCA HOMES (STIRLING) LIMITED**

Macfarlane Gray  
Chartered Accountants  
15 Gladstone Place  
Stirling  
FK8 2NX



**MCA HOMES (STIRLING) LIMITED**

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2005**

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**MCA HOMES (STIRLING) LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 SEPTEMBER 2005**

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<b>DIRECTOR:</b>	Mr R McCandlish
<b>SECRETARY:</b>	Mrs L M McCandlish
<b>REGISTERED OFFICE:</b>	The Harlands Alloa Clackmannanshire FK10 1TB
<b>REGISTERED NUMBER:</b>	SC201695 (Scotland)
<b>ACCOUNTANTS:</b>	Macfarlane Gray Chartered Accountants 15 Gladstone Place Stirling FK8 2NX

**MCA HOMES (STIRLING) LIMITED****ABBREVIATED BALANCE SHEET  
30 SEPTEMBER 2005**

	Notes	2005 £	2004 £
<b>CURRENT ASSETS</b>			
Stocks		-	1,369,976
Debtors		461	241
Cash at bank		61,401	62,847
		<u>61,862</u>	<u>1,433,064</u>
<b>CREDITORS</b>			
Amounts falling due within one year	2	(21,775)	(1,433,004)
		<u>40,087</u>	<u>60</u>
<b>NET CURRENT ASSETS</b>			
		<u>40,087</u>	<u>60</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>40,087</u>	<u>60</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	2	2
Profit and loss account		40,085	58
		<u>40,087</u>	<u>60</u>
<b>SHAREHOLDERS' FUNDS</b>			
		<u>40,087</u>	<u>60</u>

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

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

The notes form part of these abbreviated accounts

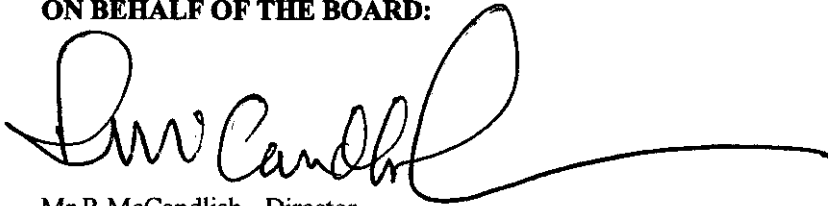
**MCA HOMES (STIRLING) LIMITED**

**ABBREVIATED BALANCE SHEET - continued**  
**30 SEPTEMBER 2005**

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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:**

A handwritten signature in black ink, appearing to read 'Mr R McCandlish', with a long horizontal flourish extending to the right.

Mr R McCandlish - Director

Approved by the Board on 9 February 2006

The notes form part of these abbreviated accounts

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# MCA HOMES (STIRLING) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2005

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### 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.

#### Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

#### Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

### 2. CREDITORS

The following secured debts are included within creditors:

	2005 £	2004 £
Bank overdraft	-	1,284,734

### 3. CALLED UP SHARE CAPITAL

#### Authorised:

Number:	Class:	Nominal value:	2005 £	2004 £
1,000	Ordinary	£1	1,000	1,000

#### Allotted and issued:

Number:	Class:	Nominal value:	2005 £	2004 £
2	Ordinary	£1	2	2