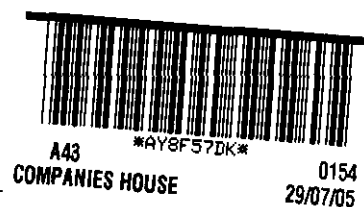




ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2004
FOR
TOTAL CELLAR SYSTEMS LIMITED



TOTAL CELLAR SYSTEMS LIMITED**CONTENTS OF THE ABBREVIATED ACCOUNTS**
for the Year Ended 30 September 2004

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**TOTAL CELLAR SYSTEMS LIMITED****COMPANY INFORMATION**
for the Year Ended 30 September 2004

DIRECTORS: P D Ellis
J Milligan
P Tither
R E Brown

SECRETARY: J A K Stapleton

REGISTERED OFFICE: 120-124 Towngate
Leyland
Lancashire
PR25 2LQ

REGISTERED NUMBER: 2505542 (England and Wales)

AUDITORS: Haines Watts
Registered Auditors
Chartered Accountants
120 Towngate
Leyland
Lancashire
PR25 2LQ

SOLICITORS: Ricksons Solicitors
6 Winckley Square
Preston
Lancashire
PR1 3JJ



REPORT OF THE INDEPENDENT AUDITORS TO
TOTAL CELLAR SYSTEMS LIMITED
UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts on pages three to five, together with the full financial statements of the company for the year ended 30 September 2004 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special 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, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the 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 consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered 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 full 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, and the abbreviated accounts on pages three to five are properly prepared in accordance with those provisions.

Haines Watts
Registered Auditors
Chartered Accountants
120 Towngate
Leyland
Lancashire
PR25 2LQ

Haines Watts

Date: 28/7/05

**TOTAL CELLAR SYSTEMS LIMITED**
ABBREVIATED BALANCE SHEET
30 September 2004

		30.9.04		30.9.03	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		6,515		5,808
CURRENT ASSETS:					
Debtors		496,767		497,269	
Cash at bank and in hand		790		1,582	
		<u>497,557</u>		<u>498,851</u>	
CREDITORS: Amounts falling due within one year	3	<u>416,342</u>		<u>385,490</u>	
NET CURRENT ASSETS:			<u>81,215</u>		<u>113,361</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:			<u>87,730</u>		<u>119,169</u>
CREDITORS: Amounts falling due after more than one year	3		(5,000)		-
PROVISIONS FOR LIABILITIES AND CHARGES:			-		(80,000)
			<u>£82,730</u>		<u>£39,169</u>
CAPITAL AND RESERVES:					
Called up share capital	4		85,000		85,000
Share premium			4,119,000		4,119,000
Profit and loss account			<u>(4,121,270)</u>		<u>(4,164,831)</u>
SHAREHOLDERS' FUNDS:			<u>£82,730</u>		<u>£39,169</u>

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 Milligan - Director

P D Ellis - Director

Approved by the Board on 28/7/05

The notes form part of these abbreviated accounts

TOTAL CELLAR SYSTEMS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 30 September 2004

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets 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 acquired in 2001 has been fully amortised.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 50% on cost and 33% on cost
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Deferred tax

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

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account as incurred.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 October 2003	71,422
Additions	9,300
	<hr/>
At 30 September 2004	80,722
	<hr/>
DEPRECIATION:	
At 1 October 2003	65,614
Charge for year	8,593
	<hr/>
At 30 September 2004	74,207
	<hr/>
NET BOOK VALUE:	
At 30 September 2004	6,515
	<hr/>
At 30 September 2003	5,808
	<hr/>

TOTAL CELLAR SYSTEMS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 30 September 2004

3. CREDITORS

The following secured debts are included within creditors:

	30.9.04	30.9.03
	£	£
Bank overdrafts	<u>27,220</u>	<u>115,483</u>

4. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	30.9.04	30.9.03
			£	£
100,000	Ordinary	£1	<u>100,000</u>	<u>100,000</u>

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.04	30.9.03
			£	£
85,000	Ordinary	£1	<u>85,000</u>	<u>85,000</u>

5. TRANSACTIONS WITH DIRECTORS

The following loans to directors subsisted during the year ended 30 September 2004:

R E Brown

Balance outstanding at start of year	-
Balance outstanding at end of year	1,081
Maximum balance outstanding during year	<u>1,081</u>

J Milligan

Balance outstanding at start of year	-
Balance outstanding at end of year	5,847
Maximum balance outstanding during year	<u>5,847</u>