Registered number
SC197752

Modus Scotland Associates Limited

Abbreviated Accounts

31 July 2016

Modus Scotland Associates Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Modus Scotland Associates Limited for the year ended 31 July 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Modus Scotland Associates Limited for the year ended 31 July 2016 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at icas.org.uk/accountspreparationguidance.

This report is made solely to the Board of Directors of Modus Scotland Associates Limited, as a body, in accordance with the terms of our engagement letter dated 2 October 2009. Our work has been undertaken solely to prepare for your approval the accounts of Modus Scotland Associates Limited and state those matters that we have agreed to state to the Board of Directors of Modus Scotland Associates Limited, as a body, in this report in accordance with The Institute of Chartered Accountants of Scotland as detailed at icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Modus Scotland Associates Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Modus Scotland Associates Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Modus Scotland Associates Limited. You consider that Modus Scotland Associates Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Modus Scotland Associates Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.

ATN
Chartered Accountants
Greencornhill
38 Falkirk Road
Bannockburn
Stirling
FK7 8AG

20 September 2016

Modus Scotland Associates Limited

Registered number: SC197752

Abbreviated Balance Sheet

as at 31 July 2016

	Notes		2016		2015
			£		£
Fixed assets					
Tangible assets	2		3,124		3,941
Current assets					
Stocks		1,055		825	
Debtors		2,709		2,908	
Cash at bank and in hand		13,559		13,557	
		17,323		17,290	
Creditors: amounts falling due within one year		(20,441)		(21,225)	
Net current liabilities			(3,118)		(3,935)
Net assets			6		6
Capital and reserves					
Called up share capital	3		6		6
Shareholders' funds			6		6

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr C Hutchinson

Director

Approved by the board on 20 September 2016

Modus Scotland Associates Limited

Notes to the Abbreviated Accounts

for the year ended 31 July 2016

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance

Stocks

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

2 Tangible fixed assets

	£
Cost	
At 1 August 2015	33,949
Additions	225
At 31 July 2016	34,174
Depreciation	
At 1 August 2015	30,008
Charge for the year	1,042
At 31 July 2016	31,050
Net book value	
At 31 July 2016	3,124
At 31 July 2015	3,941

3 Share capital

	Nominal value	2016 Number	2016 £	2015 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	6	6	6

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.