Registered Number SC204587

MCS (SCOTLAND) LIMITED

Abbreviated Accounts

30 November 2012

MCS (SCOTLAND) LIMITED **Registered Number SC204587**

Abbreviated Balance Sheet as at 30 November 2012

	Notes	*2012*	*2011*
		£	£
Fixed assets			
Intangible assets	2	20,700	22,450
Tangible assets	3	30,627	29,132
		51,327	51,582
Current assets			
Stocks		736,723	756,043
Debtors		31,505	16,602
Cash at bank and in hand		64,486	52,401
		832,714	825,046
Prepayments and accrued income		6,062	6,610
Creditors: amounts falling due within one year		(549,517)	(592,564)
Net current assets (liabilities)		289,259	239,092
Total assets less current liabilities		340,586	290,674
Provisions for liabilities		(3,301)	(2,519)
Total net assets (liabilities)		337,285	288,155
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		337,185	288,055
Shareholders' funds		337,285	288,155

- For the year ending 30 November 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 28 February 2013

And signed on their behalf by:
W G Thomas, Director

Notes to the Abbreviated Accounts for the period ended 30 November 2012

1 Accounting Policies

Basis of measurement and preparation of accounts
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy
Turnover represents net invoiced sales of goods, excluding value added tax.

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

Improvements to Property - 10% on cost
Plant and Machinery - at varying rates on cost
Office Equipment - 25% on reducing balance
Motor Vehicles - 25% on reducing balance

2 Intangible fixed assets

	£
Cost	
At 1 December 2011	35,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 November 2012	35,000
Amortisation	
At 1 December 2011	12,550
Charge for the year	1,750
On disposals	-
At 30 November 2012	14,300
Net book values	
At 30 November 2012	20,700
At 30 November 2011	22,450

3 Tangible fixed assets

	£
Cost	
At 1 December 2011	114,896
Additions	9,802
Disposals	-
Revaluations	-
Transfers	-
At 30 November 2012	124,698
Depreciation	
At 1 December 2011	85,764

Charge for the year	8,307
On disposals	-
At 30 November 2012	94,071
Net book values	
At 30 November 2012	30,627
At 30 November 2011	29,132

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	2012	*2011*
	£	£
100 Ordinary shares of £1 each	100	100

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