Registered Number SC257944

K M O S (Scotland) Ltd

Abbreviated Accounts

31 October 2011

Company Information

Registered Office:
Westford
Drumoak
Banchory
Aberdeenshire
AB31 5AU

Reporting Accountants:
Acumen Accountants and Advisors Limited

Bon Accord House
Riverside Drive
Aberdeen
Aberdeenshire
AB11 7SL

K M O S (Scotland) Ltd **Registered Number SC257944**

Balance Sheet as at 31 October 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Tangible	2		187		608
Investments	3		50,000		50,000
			50,187		50,608
Current assets					
Debtors		37,413		29,081	
Cash at bank and in hand		269,503		266,109	
Total current assets		306,916		295,190	
Creditors: amounts falling due within one year		(31,222)		(32,071)	
Net current assets (liabilities)			275,694		263,119
Total assets less current liabilities			325,881		313,727
Provisions for liabilities			(37)		(127)
Total net assets (liabilities)			325,844		313,600
Capital and reserves					
Called up share capital	4		2		2
Profit and loss account			325,842		313,598
Shareholders funds			325,844		313,600

a. For the year ending 31 October 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 21 July 2012

And signed on their behalf by:
K Milne, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 October 2011

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 April 2008).

Turnover

Turnover represents net invoiced sales of services, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

Deferred tax

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

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Depreciation

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

Fixtures and fittings	20% on cost
Computer equipment	33% on cost

2 **Tangible fixed assets**

	Total
Cost	**£**
At 01 November 2010	2,830
At 31 October 2011	2,830
Depreciation	
At 01 November 2010	2,222
Charge for year	421
At 31 October 2011	2,643
Net Book Value	
At 31 October 2011	187
At 31 October 2010	608

3 **Investments (Fixed Assets)**

Cost Or Valuation	**£**
At 01 November 2010	50,000

At 01 November 2010	50,000
At 31 October 2011	50,000
Net Book Value	
At 31 October 2011	50,000
At 31 October 2010	50,000

4 **Share capital**

	2011	2010
	£	£
Allotted, called up and fully paid:		
2 Ordinary Shares shares of £1 each	2	2

5 **Transactions with directors**

K Milne is the director of the company. At 31 October 2011 there was an outstanding loan of £358 (2010 - £326) due to him from the company The loan is interest free and there are no fixed repayment terms. During the year there were dividends of £38,160 paid to K Milne (2010 - £39,060)

6 **RELATED PARTY DISCLOSURES**

During the year there were dividends of £38,160 paid to Mrs J Milne (2010 - £39,060), who is the Company Secretary and wife of the director.

7 **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is K Milne.