REGISTERED NUMBER: SC257944 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2012

FOR

K M O S (SCOTLAND) LTD

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for the Year Ended 31 October 2012

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COMPANY INFORMATION
for the Year Ended 31 October 2012

DIRECTOR:	K Milne
SECRETARY:	Mrs J Milne
REGISTERED OFFICE:	Westford Drumoak Banchory Aberdeenshire AB31 5AU
REGISTERED NUMBER:	SC257944 (Scotland)
ACCOUNTANTS:	Acumen Accountants and Advisors Limited Bon Accord House Riverside Drive Aberdeen Aberdeenshire AB11 7SL

ABBREVIATED BALANCE SHEET
31 October 2012

	Notes	2012 £	£	2011 £	£
FIXED ASSETS					
Tangible assets	2		627		187
Investments	3		50,000		50,000
			50,627		50,187
CURRENT ASSETS					
Debtors		42,173		37,413	
Cash at bank		264,131		269,503	
		306,304		306,916	
CREDITORS					
Amounts falling due within one year		40,469		31,222	
NET CURRENT ASSETS			265,835		275,694
TOTAL ASSETS LESS CURRENT LIABILITIES			316,462		325,881
PROVISIONS FOR LIABILITIES			125		37
NET ASSETS			316,337		325,844
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and loss account			316,335		325,842
SHAREHOLDERS' FUNDS			316,337		325,844

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 10 July 2013 and were signed by:

K Milne - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 31 October 2012

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.

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	- 20% on cost
Computer equipment	- 33% on cost

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

Pensions
The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2011	2,830
Additions	847
At 31 October 2012	3,677
DEPRECIATION	
At 1 November 2011	2,643
Charge for year	407
At 31 October 2012	3,050
NET BOOK VALUE	
At 31 October 2012	627
At 31 October 2011	187

3. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 November 2011 and 31 October 2012	50,000
NET BOOK VALUE	
At 31 October 2012	50,000
At 31 October 2011	50,000

continued...

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
2	Ordinary Shares	£1	2	2

5. TRANSACTIONS WITH DIRECTOR

K Milne is the director of the company. At 31 October 2012 there was an outstanding loan of £1,026 (2011 - £358) 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 £98,160 paid to K Milne (2011 - £38,160)

6. RELATED PARTY DISCLOSURES

During the year there were dividends of £38,160 paid to Mrs J Milne (2011 - £38,160), who is the Company Secretary and wife of the director .

7. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is K Milne.

REPORT OF THE ACCOUNTANTS TO THE DIRECTOR OF K M O S (SCOTLAND) LTD

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 October 2012 set out on pages one to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Acumen Accountants and Advisors Limited
Bon Accord House
Riverside Drive
Aberdeen
Aberdeenshire
AB11 7SL

11 July 2013

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.