REGISTERED NUMBER: SC264653 (Scotland)

Abbreviated Accounts

for the Year Ended 31 March 2012

for

MOC (Scotland) Limited

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MOC (Scotland) Limited

Company Information
for the Year Ended 31 March 2012

DIRECTORS:	D C Cook Mrs L Cook
SECRETARY:	Mrs L Cook
REGISTERED OFFICE:	Radleigh House 1 Golf Road Clarkston Glasgow G76 7HU
REGISTERED NUMBER:	SC264653 (Scotland)
ACCOUNTANTS:	O'Haras Chartered Accountants Radleigh House 1 Golf Road Clarkston Glasgow G76 7HU

Abbreviated Balance Sheet
31 March 2012

	Notes	31/3/12 £	£	31/3/11 £	£
FIXED ASSETS					
Intangible assets	2		6,000		6,500
Tangible assets	3		47,639		56,046
			53,639		62,546
CURRENT ASSETS					
Stocks		3,727		3,513	
Cash at bank and in hand		14,621		8,259	
		18,348		11,772	
CREDITORS					
Amounts falling due within one year		73,290		56,282	
NET CURRENT LIABILITIES			(54,942)		(44,510)
TOTAL ASSETS LESS CURRENT LIABILITIES			(1,303)		18,036
CREDITORS					
Amounts falling due after more than one year			58,901		66,943
NET LIABILITIES			(60,204)		(48,907)
CAPITAL AND RESERVES					
Called up share capital	4		200		200
Share premium			18,400		18,400
Profit and loss account			(78,804)		(67,507)
SHAREHOLDERS' FUNDS			(60,204)		(48,907)

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

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

The directors acknowledge their 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 notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 March 2012

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 Board of Directors on 1 November 2012 and were signed on its behalf by:

D C Cook - Director

Mrs L Cook - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Year Ended 31 March 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 the amounts derived from the provision of goods and services, excluding value added tax and trade discounts.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being amortised evenly over its estimated useful life of twenty years.

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	- 15% on reducing balance
Computer equipment	- 33% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax
Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2011 and 31 March 2012	10,000
AMORTISATION	
At 1 April 2011	3,500
Amortisation for year	500
At 31 March 2012	4,000
NET BOOK VALUE	
At 31 March 2012	6,000
At 31 March 2011	6,500

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3. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 April 2011	
and 31 March 2012	156,909
DEPRECIATION	
At 1 April 2011	100,863
Charge for year	8,407
At 31 March 2012	109,270
NET BOOK VALUE	
At 31 March 2012	47,639
At 31 March 2011	56,046

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31/3/12 £	31/3/11 £
200	Ordinary	£1	200	200

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.