REGISTERED NUMBER: SC264653 (Scotland)

Abbreviated Accounts

for the Year Ended 31 August 2016

for

MOC (Scotland) Limited

Contents of the Abbreviated Accounts for the Year Ended 31 August 2016

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

MOC (Scotland) Limited

Company Information
for the Year Ended 31 August 2016

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 August 2016

	Notes	2016 £	2015 £
CURRENT ASSETS			
Debtors		202	202
Cash at bank		172	123
		374	325
CREDITORS			
Amounts falling due within one year		27,816	26,590
NET CURRENT LIABILITIES		(27,442)	(26,265)
TOTAL ASSETS LESS CURRENT LIABILITIES		(27,442)	(26,265)
CAPITAL AND RESERVES			
Called up share capital	3	200	200
Share premium		18,400	18,400
Profit and loss account		(46,042)	(44,865)
SHAREHOLDERS' FUNDS		(27,442)	(26,265)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2016 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 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 17 May 2017 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 August 2016

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 January 2015).

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

Computer equipment - 33% on cost

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. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2015 and 31 August 2016	405
DEPRECIATION	
At 1 September 2015 and 31 August 2016	405
NET BOOK VALUE	
At 31 August 2016	-
At 31 August 2015	-

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
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.