Registered Number SC323342

TES (Scotland) Ltd

Abbreviated Accounts

31 March 2012

Company Information

Registered Office:
2 Melville Street
Falkirk
FK1 1HZ

Reporting Accountants:
Ian Macfarlane & Co.
Chartered Accountants
2 Melville Street
Falkirk
FK1 1HZ

TES (Scotland) Ltd **Registered Number SC323342**

Balance Sheet as at 31 March 2012

	Notes	2012		2011	
		£	£	£	£
Fixed assets					
Tangible	2		274		411
			274		411
Current assets					
Stocks		0		2,130	
Debtors		10,433		10,244	
Cash at bank and in hand		7,921		10,531	
Total current assets		18,354		22,905	
Creditors: amounts falling due within one year		(18,212)		(22,934)	
Net current assets (liabilities)			142		(29)
Total assets less current liabilities			416		382
Total net assets (liabilities)			416		382
Capital and reserves					
Called up share capital	3		99		99
Profit and loss account			317		283
Shareholders funds			416		382

a. For the year ending 31 March 2012 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 10 December 2012

And signed on their behalf by:
R Reid, 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 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 net invoiced sales of goods, excluding value added tax.

Stocks

Work in progress is valued at the lower of cost and net realisable value. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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.

Computer equipment	25% on cost

2 **Tangible fixed assets**

	Total
Cost	**£**
At 01 April 2011	548
At 31 March 2012	548
Depreciation	
At 01 April 2011	137
Charge for year	137
At 31 March 2012	274
Net Book Value	
At 31 March 2012	274
At 31 March 2011	411

3 **Share capital**

	2012	2011
	£	£
Allotted, called up and fully paid:		
54 "A" Ordinary shares of £1 each	54	54
45 "B" Ordinary shares of £1 each	45	45

4 **Transactions with directors**

R Reid had a loan during the year. The maximum outstanding was £-. The balance at 31 March 2012 was £- (1 April 2011 - £7,695).