

**REGISTERED NUMBER: SC509601 (Scotland)**

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD 1 JULY 2017 TO 31 AUGUST 2018**  
**FOR**  
**MERCHANDISING CONNECTIONS LTD**

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FOR THE PERIOD 1 JULY 2017 TO 31 AUGUST 2018**

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**MERCHANDISING CONNECTIONS LTD**

**COMPANY INFORMATION  
FOR THE PERIOD 1 JULY 2017 TO 31 AUGUST 2018**

**DIRECTOR:** I Adie

**REGISTERED OFFICE:** 6th Floor  
Gordon Chambers  
90 Mitchell Street  
Glasgow  
G1 3NQ

**REGISTERED NUMBER:** SC509601 (Scotland)

**MERCHANDISING CONNECTIONS LTD (REGISTERED NUMBER: SC509601)**

**BALANCE SHEET**  
**31 AUGUST 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Intangible assets	3		15,219		-
<b>CURRENT ASSETS</b>					
Cash in hand		1		1	
<b>CREDITORS</b>					
Amounts falling due within one year	4	<u>15,219</u>		<u>-</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(15,218)</u>		<u>1</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><u>1</u></u>		<u><u>1</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			<u><u>1</u></u>		<u><u>1</u></u>

The company is entitled to exemption from audit under Section 480 of the Companies Act 2006 for the period ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2018 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 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 18 January 2019 and were signed by:

I Adie - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 JULY 2017 TO 31 AUGUST 2018**

**1. STATUTORY INFORMATION**

Merchandising Connections Ltd is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of nil years.

**3. INTANGIBLE FIXED ASSETS**

	<b>Other intangible assets £</b>
<b>COST</b>	
Additions	<u>15,219</u>
At 31 August 2018	<u>15,219</u>
<b>NET BOOK VALUE</b>	
At 31 August 2018	<u>15,219</u>

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2018 £</b>	<b>2017 £</b>
Amounts owed to associates	<u>15,219</u>	<u>-</u>

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.