

REGISTERED NUMBER: SC278813 (Scotland)

**COMMISSIONING & INSTALLATION SERVICES
LIMITED**

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2013

MONDAY



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07/04/2014

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COMPANIES HOUSE



Hardie Caldwell Ltd

COMPANIES HOUSE, 100, NASSAU STREET, LONDON, EC4A 3DF

**COMMISSIONING & INSTALLATION SERVICES
LIMITED (REGISTERED NUMBER: SC278813)**

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FOR THE YEAR ENDED 31 DECEMBER 2013**

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**COMMISSIONING & INSTALLATION SERVICES
LIMITED**

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2013**

| | |
|---------------------------|--|
| DIRECTOR: | A B Johansen |
| SECRETARY: | Hardie Caldwell Secretaries Ltd. |
| REGISTERED OFFICE: | 150 Mansel Street Balornock Glasgow G21 4HN |
| REGISTERED NUMBER: | SC278813 (Scotland) |
| ACCOUNTANTS: | Hardie Caldwell Ltd Citypoint 2 25 Tyndrum Street GLASGOW G4 0JY |
| BANKERS: | TSB Bank Plc Glasgow North BC PO Box 1000 BX4 7SB |

**COMMISSIONING & INSTALLATION SERVICES
LIMITED (REGISTERED NUMBER: SC278813)**

**ABBREVIATED BALANCE SHEET
31 DECEMBER 2013**

| | Notes | 2013 £ | 2012 £ |
|--|-------|-----------|-----------|
| FIXED ASSETS | | | |
| Tangible assets | 2 | 28,003 | 18,048 |
| CURRENT ASSETS | | | |
| Debtors | | 7,894 | 9,422 |
| Cash at bank | | 16,326 | 14,489 |
| | | 24,220 | 23,911 |
| CREDITORS | | | |
| Amounts falling due within one year | | 35,619 | 38,515 |
| NET CURRENT LIABILITIES | | (11,399) | (14,604) |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 16,604 | 3,444 |
| CREDITORS | | | |
| Amounts falling due after more than one year | | (14,106) | - |
| PROVISIONS FOR LIABILITIES | | (1,462) | (2,265) |
| NET ASSETS | | 1,036 | 1,179 |
| CAPITAL AND RESERVES | | | |
| Called up share capital | 3 | 100 | 100 |
| Profit and loss account | | 936 | 1,079 |
| SHAREHOLDERS' FUNDS | | 1,036 | 1,179 |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2013 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 notes form part of these abbreviated accounts

**COMMISSIONING & INSTALLATION SERVICES
LIMITED (REGISTERED NUMBER: SC278813)**

**ABBREVIATED BALANCE SHEET - continued
31 DECEMBER 2013**

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 27 March 2014 and were signed by:

A handwritten signature in black ink, appearing to read 'A Johansen', followed by a horizontal line.

A B Johansen - Director

The notes form part of these abbreviated accounts

**COMMISSIONING & INSTALLATION SERVICES
LIMITED (REGISTERED NUMBER: SC278813)**

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2013**

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, attributable to the one principal activity of the company being that of commissioning and installation of high voltage switch gear.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

| | |
|-----------------------|---------------------------|
| Freehold property | - 2% on cost |
| Plant and machinery | - 25% on reducing balance |
| Fixtures and fittings | - 15% on reducing balance |
| Motor vehicles | - 20% on reducing balance |
| Computer equipment | - 10% - 50% on cost |

Deferred tax

Deferred taxation is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or a right to pay less tax, at rates expected to apply when they reverse based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in financial statements. 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 are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

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.

Going concern

The company has cash resources and has no requirement for external funding. The director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. He continues to believe the going concern basis of accounting is appropriate in preparing the annual financial statements.

**COMMISSIONING & INSTALLATION SERVICES
LIMITED (REGISTERED NUMBER: SC278813)**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2013**

2. TANGIBLE FIXED ASSETS

| | Total £ |
|------------------------|---------------|
| COST | |
| At 1 January 2013 | 43,833 |
| Additions | 19,624 |
| Disposals | (13,280) |
| | <u>50,177</u> |
| At 31 December 2013 | |
| DEPRECIATION | |
| At 1 January 2013 | 25,785 |
| Charge for year | 6,518 |
| Eliminated on disposal | (10,129) |
| | <u>22,174</u> |
| At 31 December 2013 | |
| NET BOOK VALUE | |
| At 31 December 2013 | <u>28,003</u> |
| At 31 December 2012 | <u>18,048</u> |

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

| Number: | Class: | Nominal value: | 2013 £ | 2012 £ |
|---------|----------|-------------------|------------|------------|
| 100 | Ordinary | £1 | <u>100</u> | <u>100</u> |

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
COMMISSIONING & INSTALLATION SERVICES
LIMITED**

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 five) have been prepared.


In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Commissioning & Installation Services Limited for the year ended 31 December 2013 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the director of Commissioning & Installation Services Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Commissioning & Installation Services Limited and state those matters that we have agreed to state to the director of Commissioning & Installation Services Limited in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Commissioning & Installation Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Commissioning & Installation Services Limited. You consider that Commissioning & Installation Services Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Commissioning & Installation Services Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Hardie Caldwell Ltd
Citypoint 2
25 Tyndrum Street
GLASGOW
G4 0JY

27 March 2014