

**REGISTERED NUMBER: SC278813 (Scotland)**

**COMMISSIONING & INSTALLATION SERVICES  
LIMITED**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2016**

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

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FOR THE YEAR ENDED 31 DECEMBER 2016**

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**COMMISSIONING & INSTALLATION SERVICES  
LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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

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

**BALANCE SHEET  
31 DECEMBER 2016**

	Notes	2016 £	£	2015 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		20,256		23,016
<b>CURRENT ASSETS</b>					
Debtors	5	12,109		13,453	
Cash at bank		<u>21,932</u>		<u>24,105</u>	
		34,041		37,558	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>48,070</u>		<u>48,987</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(14,029)</u>		<u>(11,429)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			6,227		11,587
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(2,565)		(6,412)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(2,949)</u>		<u>(3,676)</u>
<b>NET ASSETS</b>			<u>713</u>		<u>1,499</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		100		100
Retained earnings			<u>613</u>		<u>1,399</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>713</u>		<u>1,499</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2016 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 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

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

**BALANCE SHEET - continued  
31 DECEMBER 2016**

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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 30 June 2017 and were signed by:

A B Johansen - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**1. STATUTORY INFORMATION**

Commissioning & Installation Services Limited is a private company, limited by shares and registered in Scotland. The company's registered number is SC213909 and its registered office is 150 Mansel Street, Glasgow, G21 4HN.

**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.

This is the first year in which the financial statements have been prepared under FRS 102. The transition from preparing the financial statements in accordance with FRSSE 2015 to FRS 102 (1A) has had no material impact on the financial position and the financial performance of the company.

**Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable.

Turnover is recognised when a service is delivered to the customer.

**Tangible fixed assets**

Depreciation of fixed assets is calculated to write off the cost or valuation less any residual value over their estimated useful lives as follows:

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	- 33% on reducing balance

**Financial instruments**

**Debtors**

Trade debtors and prepayments are recognised at the settlement amount due with appropriate allowances for any irrecoverable amounts when there is objective evidence that the asset is impaired.

**Cash and cash equivalent**

Cash and cash equivalents in the balance sheet comprise cash on hand and cash at bank with a short term of maturity, being twelve months or less, from the opening of the deposit or similar account.

**Creditors**

Hire purchase and other creditors due in less than one year are all recognised where the company has a present obligation resulting from a past event and are recognised at the settlement amount due.

Creditors due in more than one year do not carry any interest and are measured initially at fair value and are measured subsequently at amortised cost using the effective interest method.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 .

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2016

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 January 2016	5,475	19,636	4,769
At 31 December 2016	<u>5,475</u>	<u>19,636</u>	<u>4,769</u>
<b>DEPRECIATION</b>			
At 1 January 2016	633	16,076	2,565
Charge for year	110	890	331
At 31 December 2016	<u>743</u>	<u>16,966</u>	<u>2,896</u>
<b>NET BOOK VALUE</b>			
At 31 December 2016	<u>4,732</u>	<u>2,670</u>	<u>1,873</u>
At 31 December 2015	<u>4,842</u>	<u>3,560</u>	<u>2,204</u>
	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2016	20,819	4,543	55,242
Additions	-	1,358	1,358
At 31 December 2016	<u>20,819</u>	<u>5,901</u>	<u>56,600</u>
<b>DEPRECIATION</b>			
At 1 January 2016	9,902	3,050	32,226
Charge for year	2,182	605	4,118
At 31 December 2016	<u>12,084</u>	<u>3,655</u>	<u>36,344</u>
<b>NET BOOK VALUE</b>			
At 31 December 2016	<u>8,735</u>	<u>2,246</u>	<u>20,256</u>
At 31 December 2015	<u>10,917</u>	<u>1,493</u>	<u>23,016</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**4. TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
<b>COST</b>	
At 1 January 2016 and 31 December 2016	<u>18,995</u>
<b>DEPRECIATION</b>	
At 1 January 2016	9,270
Charge for year	<u>(1,946)</u>
At 31 December 2016	<u>7,324</u>
<b>NET BOOK VALUE</b>	
At 31 December 2016	<u>11,671</u>
At 31 December 2015	<u>9,725</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2015 £
Trade debtors	11,765	13,091
Prepayments	<u>344</u>	<u>362</u>
	<u>12,109</u>	<u>13,453</u>

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

	2016 £	2015 £
Hire purchase contracts	3,847	3,847
Tax	14,691	16,549
Social security and other taxes	995	885
VAT	5,860	5,092
Directors' loan accounts	19,780	19,912
Accrued expenses	<u>2,897</u>	<u>2,702</u>
	<u>48,070</u>	<u>48,987</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2016 £	2015 £
Hire purchase contracts	<u>2,565</u>	<u>6,412</u>



**COMMISSIONING & INSTALLATION SERVICES  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

**9. COMMITMENTS**

As at 31 December 2016, the company had total commitments under non-cancellable operating leases over the remaining life of those leases of £2,565 (2015: £6,412).

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

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**The following reproduces the text of the report prepared for the director and members in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

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 2016 which comprise the Income Statement, Other Comprehensive Income, 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 LLP  
Chartered Accountants  
Citypoint 2  
25 Tyndrum Street  
Glasgow  
G4 0JY

30 June 2017

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.