

**REGISTERED NUMBER: SC278813 (Scotland)**

**COMMISSIONING & INSTALLATION SERVICES  
LIMITED**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

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

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FOR THE YEAR ENDED 31 DECEMBER 2017**

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**COMMISSIONING & INSTALLATION SERVICES  
LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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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 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		18,111		20,255
<b>CURRENT ASSETS</b>					
Debtors	5	12,801		12,109	
Cash at bank		<u>12,820</u>		<u>21,932</u>	
		25,621		34,041	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>39,279</u>		<u>48,069</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(13,658)</u>		<u>(14,028)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			4,453		6,227
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		-		(2,565)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(2,574)</u>		<u>(2,949)</u>
<b>NET ASSETS</b>			<u>1,879</u>		<u>713</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		100		100
Retained earnings			<u>1,779</u>		<u>613</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>1,879</u>		<u>713</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2017 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 2017**

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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 31 May 2018 and were signed by:

A B Johansen - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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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.

**Going concern**

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

**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 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 5 (2016 - 4) .

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2017

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 January 2017	5,475	19,636	4,769
Additions	-	337	-
Disposals	-	(1,200)	-
At 31 December 2017	<u>5,475</u>	<u>18,773</u>	<u>4,769</u>
<b>DEPRECIATION</b>			
At 1 January 2017	743	16,966	2,896
Charge for year	109	723	281
Eliminated on disposal	-	(986)	-
At 31 December 2017	<u>852</u>	<u>16,703</u>	<u>3,177</u>
<b>NET BOOK VALUE</b>			
At 31 December 2017	<u>4,623</u>	<u>2,070</u>	<u>1,592</u>
At 31 December 2016	<u>4,732</u>	<u>2,670</u>	<u>1,873</u>
	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2017	20,819	5,901	56,600
Additions	-	1,743	2,080
Disposals	-	-	(1,200)
At 31 December 2017	<u>20,819</u>	<u>7,644</u>	<u>57,480</u>
<b>DEPRECIATION</b>			
At 1 January 2017	12,085	3,655	36,345
Charge for year	1,747	1,150	4,010
Eliminated on disposal	-	-	(986)
At 31 December 2017	<u>13,832</u>	<u>4,805</u>	<u>39,369</u>
<b>NET BOOK VALUE</b>			
At 31 December 2017	<u>6,987</u>	<u>2,839</u>	<u>18,111</u>
At 31 December 2016	<u>8,734</u>	<u>2,246</u>	<u>20,255</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2017**

**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 2017 and 31 December 2017	<u>18,995</u>
<b>DEPRECIATION</b>	
At 1 January 2017	11,215
Charge for year	<u>1,556</u>
At 31 December 2017	<u>12,771</u>
<b>NET BOOK VALUE</b>	
At 31 December 2017	<u>6,224</u>
At 31 December 2016	<u>7,780</u>

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

	2017 £	2016 £
Trade debtors	12,401	11,765
Other debtors	<u>400</u>	<u>344</u>
	<u>12,801</u>	<u>12,109</u>

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

	2017 £	2016 £
Hire purchase contracts	2,565	3,847
Taxation and social security	20,863	21,546
Other creditors	<u>15,851</u>	<u>22,676</u>
	<u>39,279</u>	<u>48,069</u>

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

	2017 £	2016 £
Hire purchase contracts	<u>-</u>	<u>2,565</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2017	2016
Number:	Class:	Nominal value:	£	£
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**

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**The following reproduces the text of the report prepared for the director 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 2017 which comprise the Income Statement, Other Comprehensive Income, Balance Sheet, Statement of Changes in Equity 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 ICAS, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/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 ICAS as detailed at <http://www.icas.com/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

31 May 2018

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.