

Company registration number SC278813 (Scotland)

**COMMISSIONING AND INSTALLATION SERVICES LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
**PAGES FOR FILING WITH REGISTRAR**

**COMMISSIONING AND INSTALLATION SERVICES LIMITED**

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# COMMISSIONING AND INSTALLATION SERVICES LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible assets	3		45,118		22,776
<b>Current assets</b>					
Debtors	4	17,292		21,765	
Cash at bank and in hand		21,237		33,499	
		<u>38,529</u>		<u>55,264</u>	
<b>Creditors: amounts falling due within one year</b>	5	(36,285)		(45,343)	
<b>Net current assets</b>			<u>2,244</u>		<u>9,921</u>
<b>Total assets less current liabilities</b>			<u>47,362</u>		<u>32,697</u>
<b>Creditors: amounts falling due after more than one year</b>	6		(25,264)		(17,385)
<b>Provisions for liabilities</b>			<u>(10,261)</u>		<u>(3,532)</u>
<b>Net assets</b>			<u><u>11,837</u></u>		<u><u>11,780</u></u>
<b>Capital and reserves</b>					
Called up share capital			100		100
Profit and loss reserves			<u>11,737</u>		<u>11,680</u>
<b>Total equity</b>			<u><u>11,837</u></u>		<u><u>11,780</u></u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

# **COMMISSIONING AND INSTALLATION SERVICES LIMITED**

## **BALANCE SHEET (CONTINUED)**

***AS AT 31 DECEMBER 2022***

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The financial statements were approved and signed by the director and authorised for issue on 22 June 2023

Mr A B Johansen  
**Director**

**Company Registration No. SC278813**

# COMMISSIONING AND INSTALLATION SERVICES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Company information

Commissioning and Installation Services Limited is a private company limited by shares incorporated in Scotland. The registered office is 150 Mansel Street, Balornock, Glasgow, United Kingdom, G21 4HN.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Turnover

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

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

#### 1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Plant & machinery	25% on reducing balance
Fixtures and fittings	15% on reducing balance
Computer equipment	33% on reducing balance
Motor vehicles	20% on reducing balance

#### 1.5 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors. These are measured at amortised cost and are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

#### 1.6 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

# COMMISSIONING AND INSTALLATION SERVICES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

#### Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	4	5

### 3 Tangible fixed assets

	Freehold land and buildings £	Plant & machinery £	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
<b>Cost</b>						
At 1 January 2022	5,475	18,846	5,143	16,807	34,731	81,002
Additions	-	-	-	507	32,800	33,307
At 31 December 2022	5,475	18,846	5,143	17,314	67,531	114,309
<b>Depreciation and impairment</b>						
At 1 January 2022	1,290	18,041	4,077	9,596	25,222	58,226
Depreciation charged in the year	110	625	192	2,670	7,368	10,965
At 31 December 2022	1,400	18,666	4,269	12,266	32,590	69,191
<b>Carrying amount</b>						
At 31 December 2022	4,075	180	874	5,048	34,941	45,118
At 31 December 2021	4,185	805	1,066	7,211	9,509	22,776

## COMMISSIONING AND INSTALLATION SERVICES LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

<b>4 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Trade debtors	17,138	19,970
Other debtors	154	1,795
	<u>17,292</u>	<u>21,765</u>
	<u><u>17,292</u></u>	<u><u>21,765</u></u>
 <b>5 Creditors: amounts falling due within one year</b>	 <b>2022</b>	 <b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	4,946	4,824
Trade creditors	262	3,418
Corporation tax	9,914	15,271
Other taxation and social security	10,623	16,056
Other creditors	10,540	5,774
	<u>36,285</u>	<u>45,343</u>
	<u><u>36,285</u></u>	<u><u>45,343</u></u>
 <b>6 Creditors: amounts falling due after more than one year</b>	 <b>2022</b>	 <b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	12,439	17,385
Other creditors	12,825	-
	<u>25,264</u>	<u>17,385</u>
	<u><u>25,264</u></u>	<u><u>17,385</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.