REGISTERED NUMBER: SC458713 (Scotland)

Unaudited Financial Statements for the Year Ended 30 September 2018

for

PiA Commercial Ltd

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for the Year Ended 30 September 2018

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PiA Commercial Ltd

Company Information
for the Year Ended 30 September 2018

DIRECTOR:	S W Aitchison
REGISTERED OFFICE:	Suite 2 Livingston Business Centre Kirkton Road South Livingston EH54 7FA
REGISTERED NUMBER:	SC458713 (Scotland)
ACCOUNTANTS:	Steedman & Company Limited 7 Howe Street Edinburgh Midlothian EH3 6TE

PiA Commercial Ltd (Registered number: SC458713)

Balance Sheet
30 September 2018

	Notes	£
CURRENT ASSETS		
Cash at bank		3,243
CREDITORS		
Amounts falling due within one year	4	1,105
NET CURRENT ASSETS		2,138
TOTAL ASSETS LESS CURRENT LIABILITIES		2,138
CAPITAL AND RESERVES		
Called up share capital		100
Retained earnings		2,038
SHAREHOLDERS' FUNDS		2,138

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 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

(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 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 22 February 2019 and were signed by:

S W Aitchison - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

PiA Commercial 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.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 .

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Bank loans and overdrafts	46
Trade creditors	1
Taxation and social security	478
Other creditors	580
	1,105

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.