

**REGISTERED NUMBER: SC234534 (Scotland)**

**Unaudited Financial Statements**  
**for the Year Ended 31 July 2017**  
**for**  
**CME Investments Limited**

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for the Year Ended 31 July 2017**

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**CME Investments Limited**

**Company Information  
for the Year Ended 31 July 2017**

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**DIRECTORS:**

D M Macaulay  
L A Macaulay

**SECRETARY:**

D M Macaulay

**REGISTERED OFFICE:**

Montgomerie Heights, Apartment 3/4  
60 Southbrae Gardens  
Jordanhill  
Glasgow  
G13 1UB

**REGISTERED NUMBER:**

SC234534 (Scotland)

**ACCOUNTANTS:**

Campbell Dallas Limited  
Accountants  
Titanium 1  
King's Inch Place  
Renfrew  
PA4 8WF

**Balance Sheet**  
**31 July 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>869,196</u>		<u>874,850</u>
			869,196		874,850
<b>CURRENT ASSETS</b>					
Debtors	6	88,603		207,491	
Cash at bank and in hand		<u>467,121</u>		<u>301,850</u>	
		555,724		509,341	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>112,009</u>		<u>198,172</u>	
<b>NET CURRENT ASSETS</b>			<u>443,715</u>		<u>311,169</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,312,911</u>		<u>1,186,019</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			278,000		278,000
Retained earnings			<u>1,034,911</u>		<u>908,019</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>1,312,911</u>		<u>1,186,019</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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)

**Balance Sheet - continued**

**31 July 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 Board of Directors on 25 April 2018 and were signed on its behalf by:

D M Macaulay - Director

**Notes to the Financial Statements  
for the Year Ended 31 July 2017**

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**1. STATUTORY INFORMATION**

CME Investments Limited 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.

The presentation currency of the financial statements is in the pound sterling (£).

Monetary amounts in these financial statements are rounded to the nearest £.

**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 represents net invoiced sales of services, excluding value added tax. Revenue is recognised as services are provided.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of two years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Computer equipment	- 33% on cost

**Leasing commitments**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**Pension costs**

The company contributes towards the directors pension scheme. Contributions payable are charged to the income statement in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 63 .

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2017

## 4. INTANGIBLE FIXED ASSETS

	Goodwill £
<b>COST</b>	
At 1 August 2016 and 31 July 2017	<u>261,365</u>
<b>AMORTISATION</b>	
At 1 August 2016 and 31 July 2017	<u>261,365</u>
<b>NET BOOK VALUE</b>	
At 31 July 2017	<u>-</u>
At 31 July 2016	<u>-</u>

## 5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 August 2016	1,124,634	30,000	4,432	1,159,066
Additions	<u>11,217</u>	<u>-</u>	<u>-</u>	<u>11,217</u>
At 31 July 2017	<u>1,135,851</u>	<u>30,000</u>	<u>4,432</u>	<u>1,170,283</u>
<b>DEPRECIATION</b>				
At 1 August 2016	249,784	30,000	4,432	284,216
Charge for year	<u>16,871</u>	<u>-</u>	<u>-</u>	<u>16,871</u>
At 31 July 2017	<u>266,655</u>	<u>30,000</u>	<u>4,432</u>	<u>301,087</u>
<b>NET BOOK VALUE</b>				
At 31 July 2017	<u>869,196</u>	<u>-</u>	<u>-</u>	<u>869,196</u>
At 31 July 2016	<u>874,850</u>	<u>-</u>	<u>-</u>	<u>874,850</u>

## 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other debtors	68,603	94,991
Directors' loan accounts	-	80,000
Tax	<u>20,000</u>	<u>32,500</u>
	<u>88,603</u>	<u>207,491</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 July 2017**

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

	2017	2016
	£	£
Tax	36,544	98,545
Social security and other taxes	7,698	11,237
Other creditors	41,171	55,143
Directors' loan accounts	752	-
Accrued expenses	25,844	33,247
	<u>112,009</u>	<u>198,172</u>

**8. RELATED PARTY DISCLOSURES**

	2017	2016
£	£	
Amounts due to related parties	11,035	22,892
Amounts due from related parties	<u>130,000</u>	<u>80,000</u>
The above loan is unsecured, interest free and repayable on demand.		

**9. FIRST YEAR ADOPTION**

For all periods up to and including the year ended 31 July 2016, the Company prepared its financial statements in accordance with previously exant United Kingdom generally accepted accounting practice (UK GAAP). These financial statements, for the year ended 31 July 2017, are the first year the Company has prepared in accordance with FRS102. The significant accounting policies in meeting those requirements are described in relevant notes.



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.