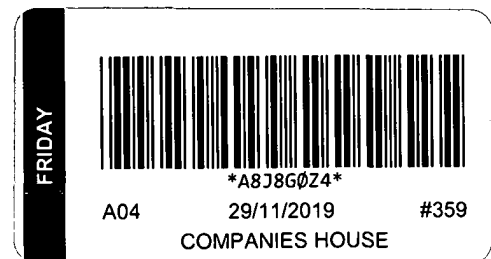


Unaudited Financial Statements for the Year Ended 30 June 2019
for
Wheeler Site Investigation Ltd



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for the Year Ended 30 June 2019**

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**Company Information
for the Year Ended 30 June 2019**

DIRECTORS:

G Wheeler
J Wheeler

SECRETARY:

Mrs L Wheeler

REGISTERED OFFICE:

Walnut Tree House
Boars Tye Road
Silver End
Braintree
Essex
CM8 3PN

REGISTERED NUMBER:

04702258 (England and Wales)

ACCOUNTANTS:

RBS Accountancy Ltd
4A De Grey Square
De Grey Road
Colchester
Essex
CO4 5YQ

Balance Sheet
30 June 2019

	Notes	30.6.19 £	£	30.6.18 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		92,122		86,676
			<u>92,122</u>		<u>86,676</u>
CURRENT ASSETS					
Debtors	6	168,155		155,479	
Cash at bank and in hand		3,551		67,972	
		<u>171,706</u>		<u>223,451</u>	
CREDITORS					
Amounts falling due within one year	7	83,559		48,839	
		<u></u>		<u></u>	
NET CURRENT ASSETS			<u>88,147</u>		<u>174,612</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			180,269		261,288
CREDITORS					
Amounts falling due after more than one year	8		(158,133)		(202,789)
PROVISIONS FOR LIABILITIES			<u>(16,110)</u>		<u>(15,039)</u>
NET ASSETS			<u><u>6,026</u></u>		<u><u>43,460</u></u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			5,926		43,360
SHAREHOLDERS' FUNDS			<u><u>6,026</u></u>		<u><u>43,460</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

Balance Sheet - continued
30 June 2019

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

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 19 November 2019 and were signed on its behalf by:

G Wheeler - Director

A handwritten signature in black ink, appearing to be 'G Wheeler', written over a horizontal line.

J Wheeler - Director

A handwritten signature in black ink, appearing to be 'J Wheeler', written over a horizontal line.

**Notes to the Financial Statements
for the Year Ended 30 June 2019**

1. STATUTORY INFORMATION

Wheeler Site Investigation Ltd is a private company, limited by shares, registered in England and Wales. 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of ten 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.

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

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.

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2019**

2. ACCOUNTING POLICIES - continued**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2018 - 3).

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 July 2018	
and 30 June 2019	15,000
AMORTISATION	
At 1 July 2018	
and 30 June 2019	15,000
NET BOOK VALUE	
At 30 June 2019	-
At 30 June 2018	-

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 July 2018	65,152	7,573	86,723	4,193	163,641
Additions	5,000	21,000	-	333	26,333
At 30 June 2019	70,152	28,573	86,723	4,526	189,974
DEPRECIATION					
At 1 July 2018	24,395	1,665	48,383	2,522	76,965
Charge for year	6,864	4,037	9,585	401	20,887
At 30 June 2019	31,259	5,702	57,968	2,923	97,852
NET BOOK VALUE					
At 30 June 2019	38,893	22,871	28,755	1,603	92,122
At 30 June 2018	40,757	5,908	38,340	1,671	86,676

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.19 £	30.6.18 £
Trade debtors	164,300	151,624
Other debtors	3,855	3,855
	168,155	155,479

Notes to the Financial Statements - continued
for the Year Ended 30 June 2019

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.19	30.6.18
	£	£
Bank loans and overdrafts	11,506	-
Hire purchase contracts	1,661	7,248
Trade creditors	12,646	2,761
Taxation and social security	56,246	37,330
Other creditors	1,500	1,500
	<u>83,559</u>	<u>48,839</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.6.19	30.6.18
	£	£
Hire purchase contracts	-	1,056
Other creditors	158,133	201,733
	<u>158,133</u>	<u>202,789</u>

**Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Wheeler Site Investigation Ltd**

The following reproduces the text of the report prepared for the directors 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 Directors 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 Wheeler Site Investigation Ltd for the year ended 30 June 2019 which comprise the Income Statement, 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of Wheeler Site Investigation Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Wheeler Site Investigation Ltd and state those matters that we have agreed to state to the Board of Directors of Wheeler Site Investigation Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Wheeler Site Investigation Ltd 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 Wheeler Site Investigation Ltd. You consider that Wheeler Site Investigation Ltd 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 Wheeler Site Investigation Ltd. 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.

RBS Accountancy Ltd
4A De Grey Square
De Grey Road
Colchester
Essex
CO4 5YQ

19 November 2019