

**Approved Site Investigations Limited**

**Unaudited Abbreviated Accounts  
Year Ended 30 April 2016**

**Company Registration Number: 05776090**

**Approved Site Investigations Limited**  
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**Approved Site Investigations Limited**  
**Abbreviated Balance Sheet**  
**30 April 2016**

	<b>Note</b>	<b>2016 £</b>	<b>2015 £</b>
<b>Fixed assets</b>			
Tangible fixed assets	<u>2</u>	1,077	1,038
Investments	<u>2</u>	22,354	28,997
		<u>23,431</u>	<u>30,035</u>
<b>Current assets</b>			
Stocks		660	100
Debtors		6,207	4,754
Cash at bank and in hand		48,010	54,608
		<u>54,877</u>	<u>59,462</u>
<b>Creditors: Amounts falling due within one year</b>		<u>(13,019)</u>	<u>(17,997)</u>
<b>Net current assets</b>		<u>41,858</u>	<u>41,465</u>
<b>Total assets less current liabilities</b>		65,289	71,500
<b>Provisions for liabilities</b>		<u>(216)</u>	<u>(17)</u>
<b>Net assets</b>		<u>65,073</u>	<u>71,483</u>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	100	100
Revaluation reserve		(6,717)	430
Profit and loss account		71,690	70,953
<b>Shareholders' funds</b>		<u>65,073</u>	<u>71,483</u>

The notes on pages 3 to 5 form an integral part of these financial statements.

**Approved Site Investigations Limited**  
**Abbreviated Balance Sheet**  
**30 April 2016 ..... continued**

For the year ending 30 April 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 13 October 2016 and signed on its behalf by:

J Williamson  
Director

Company Registration Number: 05776090

The notes on pages 3 to 5 form an integral part of these financial statements.

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# **Approved Site Investigations Limited**

## **Notes to the Abbreviated Accounts**

### **Year Ended 30 April 2016 ..... continued**

#### **1 Accounting policies**

##### **Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

##### **Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

##### **Goodwill**

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

##### **Amortisation**

Amortisation is provided on intangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their useful economic life, as follows:

<b>Asset class</b>	<b>Amortisation method and rate</b>
Goodwill	No value to depreciate

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	25% reducing balance basis
Motor vehicles	25% reducing balance basis

##### **Fixed asset investments**

Listed fixed asset investments are stated at market value per the London Stock Exchange at the date of the accounts

##### **Work in progress**

Work in progress is valued at the lower of sales income chargeable and net realisable value, with due regard to the stage of completion of any given project. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**Approved Site Investigations Limited**  
**Notes to the Abbreviated Accounts**  
**Year Ended 30 April 2016 ..... continued**

**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

**Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

**Pensions**

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

**2 Fixed assets**

	<b>Intangible assets £</b>	<b>Tangible assets £</b>	<b>Investments £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 May 2015	3,500	12,268	28,997	44,765
Revaluations	-	-	(7,147)	(7,147)
Additions	-	399	1,425	1,824
Disposals	-	-	(921)	(921)
At 30 April 2016	3,500	12,667	22,354	38,521
<b>Depreciation</b>				
At 1 May 2015	3,500	11,230	-	14,730
Charge for the year	-	360	-	360
At 30 April 2016	3,500	11,590	-	15,090
<b>Net book value</b>				
At 30 April 2016	-	1,077	22,354	23,431
At 30 April 2015	-	1,038	28,997	30,035

**Approved Site Investigations Limited**  
**Notes to the Abbreviated Accounts**  
**Year Ended 30 April 2016 ..... continued**

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2016</b>		<b>2015</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary of £1 each	100	100	100	100
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