

**Unaudited Financial Statements for the Year Ended 30 November 2021**

**for**

**Wireless Consultants Ltd**

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for the Year Ended 30 November 2021**

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**Wireless Consultants Ltd**

**Company Information  
for the Year Ended 30 November 2021**

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**DIRECTOR:** Mr A Robinson

**SECRETARY:** Mrs J Robinson

**REGISTERED OFFICE:** Lewis House  
Great Chesterford Court  
Great Chesterford  
Essex  
CB10 1PF

**BUSINESS ADDRESS:** 9A Mill Road  
Fen Drayton  
CAMBRIDGE  
CB24 4ST

**REGISTERED NUMBER:** 04610366 (England and Wales)

**Balance Sheet**  
**30 November 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		906		1,122
<b>CURRENT ASSETS</b>					
Debtors	6	19,484		17,684	
Cash at bank		<u>373,578</u>		<u>365,113</u>	
		393,062		382,797	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>92,895</u>		<u>69,017</u>	
<b>NET CURRENT ASSETS</b>			<u>300,167</u>		<u>313,780</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			301,073		314,902
<b>PROVISIONS FOR LIABILITIES</b>			<u>172</u>		<u>213</u>
<b>NET ASSETS</b>			<u>300,901</u>		<u>314,689</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1		1
Retained earnings			<u>300,900</u>		<u>314,688</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>300,901</u>		<u>314,689</u>

The notes form part of these financial statements

**Balance Sheet - continued**  
**30 November 2021**

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The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2021 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 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 director and authorised for issue on 20 April 2022 and were signed by:

Mr A Robinson - Director

**Notes to the Financial Statements  
for the Year Ended 30 November 2021**

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**1. STATUTORY INFORMATION**

Wireless Consultants 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. STATEMENT OF COMPLIANCE**

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.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Going concern**

The Directors have assessed the current and future effects of COVID-19 on the Company. The Company has been able to continue to trade during the pandemic, on this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis.

**Turnover**

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

**Tangible fixed assets**

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

Plant and machinery etc - 25% on reducing balance

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instruments.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes, in effect, a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

**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.

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2021

## 3. ACCOUNTING POLICIES - continued

**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.

**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.

## 4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2020 - 1) .

## 5. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 December 2020	4,435
Additions	237
Disposals	(2,157)
At 30 November 2021	<u>2,515</u>
<b>DEPRECIATION</b>	
At 1 December 2020	3,313
Charge for year	302
Eliminated on disposal	(2,006)
At 30 November 2021	<u>1,609</u>
<b>NET BOOK VALUE</b>	
At 30 November 2021	<u>906</u>
At 30 November 2020	<u>1,122</u>

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

	2021 £	2020 £
Trade debtors	19,350	17,550
Other debtors	134	134
	<u>19,484</u>	<u>17,684</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2021

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	34	34
Taxation and social security	10,594	20,942
Other creditors	<u>82,267</u>	<u>48,041</u>
	<u>92,895</u>	<u>69,017</u>

Other creditors consists of accruals of £115 (2020 - £115) and directors' loan account of £82,152 (2020 - £47,926).



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.