

Registered Number:SC447713

Scotland

Proper Access Limited

Unaudited Financial Statements

For the year ended 30 April 2017

Statement of Financial Position
As at 30 April 2017

	Notes	2017 £	2016 £
Fixed assets			
Property, plant and equipment	2	-	66
		-	66
Current assets			
Trade and other receivables	3	447	3,648
Cash and cash equivalents		1,358	8,364
		1,805	12,012
Trade and other payables: amounts falling due within one year	4	(5,842)	(6,670)
Net current liabilities		(4,037)	5,342
Total assets less current liabilities		(4,037)	5,408
Provisions for liabilities		-	(53)
Net assets/liabilities		(4,037)	5,355
Capital and reserves			
Called up share capital		1	1
Retained earnings		(4,038)	5,354
Shareholders' funds		(4,037)	5,355

For the year ended 30 April 2017 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2017 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper 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 Section 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.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

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.

These financial statements were approved and authorised for issue by the Board on 11 January 2018 and were signed by:

Crispin Johnson Director

Proper Access Limited

Notes to the Financial Statements For the year ended 30 April 2017

Statutory Information

Proper Access Limited is a private limited company, limited by shares, domiciled in Scotland, registration number SC447713.

Registered address:
23 Tarrareoch Court
Armadale
West Lothian
EH48 2TF

The presentation currency is £ sterling.

1. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A 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 costs convention as modified by the revaluation of certain assets.

Revenue recognition

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Property, plant and equipment

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery	33 Straight line
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Deferred tax

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

2. Property, plant and equipment

	Plant and machinery £
Cost or valuation	
At 01 May 2016	800
At 30 April 2017	800
Provision for depreciation and impairment	
At 01 May 2016	734
Charge for year	66
At 30 April 2017	800
Net book value	
At 30 April 2017	-
At 30 April 2016	66

Proper Access Limited

Notes to the Financial Statements Continued For the year ended 30 April 2017

3. Trade and other receivables

	2017	2016
	£	£
Other debtors	447	3,648

4. Trade and other payables: amounts falling due within one year

	2017	2016
	£	£
Taxation and social security	4,830	6,620
Other creditors	1,012	50
	5,842	6,670

5. Directors advances and guarantees

	At 01/05/2016	Loaned	Repaid	At 30/04/2017
	£	£	£	£
Crispin Johnson				
This loan is interest free with no fixed date for repayment	3,648	39,640	42,953	335
	3,648	39,640	42,953	335

6. Transition to FRS 102

These financial statements for the year ended 30th April 2017 are the first financial statements that comply with FRS 102 Section 1A small entities. The date of transition is 1 January 2014.

The transition to FRS 102 Section 1A small entities has resulted in no material changes from those accounting policies used previously and therefore there has been no impact on equity or the profit & loss.

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.