Registered Number:SC447713

Scotland

Proper Access Limited

Unaudited Financial Statements

For the year ended 30 April 2018

Statement of Financial Position
As at 30 April 2018

	Notes	2018 £	2017 £
Current assets			
Trade and other receivables	3	5,915	447
Cash and cash equivalents		342	1,358
		6,257	**1,805**
Trade and other payables: amounts falling due within one year	4	(6,108)	(5,842)
Net current assets		**149**	**(4,037)**
Total assets less current liabilities		**149**	**(4,037)**
Net assets/liabilities		**149**	**(4,037)**
Capital and reserves			
Called up share capital		1	1
Retained earnings		148	(4,038)
Shareholders' funds		**149**	**(4,037)**

For the year ended 30 April 2018 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 2018 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 applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board on 24 January 2019 and were signed by:

Crispin Johnson Director

The notes form part of these financial statements

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

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 2017	800
At 30 April 2018	**800**
Provision for depreciation and impairment	
At 01 May 2017	800
At 30 April 2018	**800**
Net book value	
At 30 April 2018	-
At 30 April 2017	-

3. Trade and other receivables

	2018	2017
	£	£
Other debtors	5,915	447

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

	2018	2017
	£	£
Taxation and social security	3,562	4,830
Other creditors	2,546	1,012
	6,108	**5,842**

5. Directors advances and guarantees

	At 01/05/2017	Loaned	Repaid	At 30/04/2018
	£	£	£	£
Crispin Johnson				
This loan is interest free with no fixed date for repayment	338	31,540	26,072	5,806
	338	**31,540**	**26,072**	**5,806**

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.