

Registration number 04508308

**S A Pro-Imaging Limited**

**Abbreviated accounts**

**for the year ended 30 September 2013**

SATURDAY



\*A36LCK62\*

A35

26/04/2014

#252

COMPANIES HOUSE



## **S A Pro-Imaging Limited**

### **Accountants' report on the unaudited financial statements to the directors of S A Pro-Imaging Limited**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of S A Pro-Imaging Limited for the year 30 September 2013 as set out on pages 2 to 5 which comprise of the Profit and Loss Account, the 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 of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>.

This report is made solely to the Board of Directors of S A Pro-Imaging Limited, as a body, in accordance with the terms of our engagement letter dated 1 April 2014. Our work has been undertaken solely to prepare for your approval the accounts of S A Pro-Imaging Limited and state those matters that we have agreed to state to the Board of Directors of S A Pro-Imaging Limited, 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 S A Pro-Imaging Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that S A Pro-Imaging Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit/loss of S A Pro-Imaging Limited. You consider that S A Pro-Imaging Limited is exempt from the statutory audit requirement for the year ended 30 September 2013.

We have not been instructed to carry out an audit or a review of the accounts of S A Pro-Imaging Limited. 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 accounts.

**Henry Bramall & Co. Limited**

**Chartered Certified Accountants**

**Unit 8, Acorn Business Park  
Woodseats Close  
Sheffield  
South Yorkshire**

**Date: 9 April 2014**



# S A Pro-Imaging Limited

## Abbreviated balance sheet as at 30 September 2013

		2013	2012
	Notes	£	£
<b>Fixed assets</b>			
Intangible assets	2	13,500	15,000
Tangible assets	2	2,318	992
		<u>15,818</u>	<u>15,992</u>
<b>Current assets</b>			
Stocks		342	226
Debtors		4,993	6,919
Cash at bank and in hand		1,417	2,558
		<u>6,752</u>	<u>9,703</u>
<b>Creditors: amounts falling due within one year</b>		<u>(14,830)</u>	<u>(16,135)</u>
<b>Net current liabilities</b>		<u>(8,078)</u>	<u>(6,432)</u>
<b>Total assets less current liabilities</b>		<u>7,740</u>	<u>9,560</u>
<b>Net assets</b>		<u>7,740</u>	<u>9,560</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		7,640	9,460
<b>Shareholders' funds</b>		<u>7,740</u>	<u>9,560</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.



**S A Pro-Imaging Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)  
for the year ended 30 September 2013**

In approving these abbreviated accounts as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30 September 2013 ; and
- (c) that we acknowledge our responsibilities for:
  - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
  - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The abbreviated accounts were approved by the Board on 9 April 2014 and signed on its behalf by

**S Anderson**  
**Director**



**Registration number 04508308**

**The notes on pages 4 to 5 form an integral part of these financial statements.**



## **S A Pro-Imaging Limited**

### **Notes to the abbreviated financial statements for the year ended 30 September 2013**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### **1.2. Turnover**

Turnover represents the total invoice value of sales made during the year.

##### **1.3. Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 years.

##### **1.4. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 25% straight line
-------------------------------------	---------------------

##### **1.5. Stock**

Stock is valued at the lower of cost and net realisable value.

##### **1.6. Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

##### **1.7. Going concern**

These accounts have been prepared on a going concern basis. The director is confident that this basis of accounting is still appropriate.



**S A Pro-Imaging Limited**

**Notes to the abbreviated financial statements  
for the year ended 30 September 2013**

..... continued

<b>2. Fixed assets</b>	<b>Intangible assets £</b>	<b>Tangible fixed assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 October 2012	30,000	26,775	56,775
Additions	-	2,356	2,356
At 30 September 2013	<u>30,000</u>	<u>29,131</u>	<u>59,131</u>
<b>Depreciation and Provision for diminution in value</b>			
At 1 October 2012	15,000	25,783	40,783
Charge for year	1,500	1,030	2,530
At 30 September 2013	<u>16,500</u>	<u>26,813</u>	<u>43,313</u>
<b>Net book values</b>			
At 30 September 2013	<u>13,500</u>	<u>2,318</u>	<u>15,818</u>
At 30 September 2012	<u>15,000</u>	<u>992</u>	<u>15,992</u>

  

<b>3. Share capital</b>	<b>2013 £</b>	<b>2012 £</b>
<b>Authorised</b>		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
<b>Equity Shares</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>