

Registration number: SC401573

# Proper QA Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 June 2013

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19/02/2014

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COMPANIES HOUSE

Beyond the Numbers Ltd  
Chartered Accountants  
29 Drumsheugh Gardens  
Edinburgh  
EH3 7RN

**Proper QA Ltd**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited  
Statutory Accounts of  
Proper QA Ltd  
for the Year Ended 30 June 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Proper QA Ltd for the year ended 30 June 2013 set out on pages from the company's accounting records and from information and explanations you have given us.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with its ethical and other professional requirements..

This report is made solely to the Board of Directors of Proper QA Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Proper QA Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the Companies Act 2006.. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Proper QA Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Proper QA Ltd 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 of Proper QA Ltd. You consider that Proper QA Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Proper QA Ltd. 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.

*Beyond the Numbers Ltd*

Beyond the Numbers Ltd  
Chartered Accountants  
29 Drumsheugh Gardens  
Edinburgh  
EH3 7RN

22 January 2014

**Proper QA Ltd**  
**(Registration number: SC401573)**  
**Abbreviated Balance Sheet at 30 June 2013**

	Note	30 June 2013 £	30 June 2012 £
<b>Fixed assets</b>			
Tangible fixed assets		6,294	1,611
<b>Current assets</b>			
Debtors		44,351	14,108
Cash at bank and in hand		1,333	5,033
		45,684	19,141
Creditors: Amounts falling due within one year		(21,384)	(11,145)
Net current assets		24,300	7,996
Net assets		30,594	9,607
<b>Capital and reserves</b>			
Called up share capital	3	1	1
Profit and loss account		30,593	9,606
Shareholders' funds		30,594	9,607

For the year ending 30 June 2013 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 director acknowledges his 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 director on 22 January 2014



Nicholas Barrett  
Director

## Proper QA Ltd

### Notes to the Abbreviated Accounts for the Year Ended 30 June 2013

#### 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 April 2008).

##### Turnover

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

##### 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:

Asset class	Depreciation method and rate
Office and computer equipment	33.3%

##### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

#### 2 Fixed assets

	Tangible assets £	Total £
<b>Cost</b>		
At 1 July 2012	2,416	2,416
Additions	6,440	6,440
At 30 June 2013	8,856	8,856
<b>Depreciation</b>		
At 1 July 2012	805	805
Charge for the year	1,757	1,757
At 30 June 2013	2,562	2,562
<b>Net book value</b>		
At 30 June 2013	6,294	6,294
At 30 June 2012	1,611	1,611

**Proper QA Ltd**

**Notes to the Abbreviated Accounts for the Year Ended 30 June 2013**

*..... continued*

**3 Share capital**

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

	<b>30 June 2013</b>		<b>30 June 2012</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>