

Registration number: SC410821

Croft Focus Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 November 2013

Simpson Forsyth
Chartered Accountants
52 - 54 Queen's Road
Aberdeen
AB15 4YE

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Croft Focus Limited
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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 5) have been prepared.

**Report to the Board of Directors on the Preparation of the Unaudited Statutory
Accounts of
Croft Focus Limited
for the Year Ended 30 November 2013**

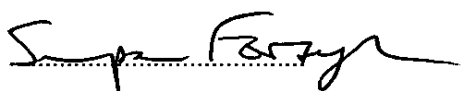
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Croft Focus Limited for the year ended 30 November 2013 as set out on pages 2 to 5 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at www.icas.org.uk/accountspreparationguidance.

This report is made solely to you, the Board of Directors of Croft Focus Limited, 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 Croft Focus Limited and state those matters that we have agreed to state to you, the directors, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Croft Focus Limited and its Board of Directors for our work or for this report.

It is your duty to ensure that Croft Focus 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 of Croft Focus Limited. You consider that Croft Focus Limited 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 Croft Focus 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.



Simpson Forsyth
Chartered Accountants
52 - 54 Queen's Road
Aberdeen
AB15 4YE

Date: 7 July 2014

Croft Focus Limited
(Registration number: SC410821)
Abbreviated Balance Sheet at 30 November 2013

	Note	30 November 2013 £	30 November 2012 £
Fixed assets			
Tangible fixed assets	2	1,153	2,307
Current assets			
Debtors		35,796	23,843
Cash at bank and in hand		244,107	183,062
		279,903	206,905
Creditors: Amounts falling due within one year		(61,244)	(103,454)
Net current assets		218,659	103,451
Total assets less current liabilities		219,812	105,758
Provisions for liabilities		(231)	(410)
Net assets		219,581	105,348
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		219,481	105,248
Shareholders' funds		219,581	105,348

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

Croft Focus Limited
(Registration number: SC410821)
Abbreviated Balance Sheet at 30 November 2013

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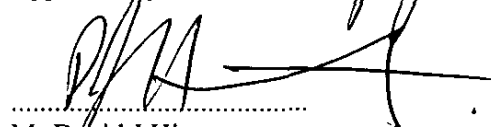
For the year ended 30 November 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their 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 Board on 6 July '14 and signed on its behalf by:


.....

Mr David J Hirst
Director


.....

Mrs Elizabeth J Hirst
Director

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

Croft Focus Limited

Notes to the Abbreviated Accounts for the Year Ended 30 November 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 the revenue recognised in the accounts. Revenue is recognised when the company fulfils its contractual obligation to customers by supplying services and excludes value added tax. When an invoice in a future period includes income relating to the current period, that income is included in the current period as accrued income.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office Equipment	3 years straight line

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

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.

Croft Focus Limited

Notes to the Abbreviated Accounts for the Year Ended 30 November 2013

..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 December 2012	3,461	3,461
At 30 November 2013	3,461	3,461
Depreciation		
At 1 December 2012	1,154	1,154
Charge for the year	1,154	1,154
At 30 November 2013	2,308	2,308
Net book value		
At 30 November 2013	1,153	1,153
At 30 November 2012	2,307	2,307

3 Share capital

Allotted, called up and fully paid shares

	30 November 2013		30 November 2012	
	No.	£	No.	£
Ordinary A shares of £1 each	50	50	50	50
Ordinary B shares of £1 each	50	50	50	50
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>