

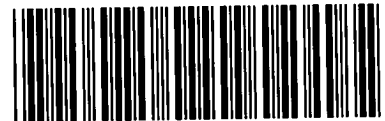
Registration number: SC410821

Croft Focus Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 November 2014

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COMPANIES HOUSE

Baker Tilly Tax and Accounting Limited
Chartered Accountants
52 - 54 Queen's Road
Aberdeen
AB15 4YE

Croft Focus Limited
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**Accountant's Report to the Board of Directors on the Preparation of the
Unaudited Abbreviated Financial Statements of Croft Focus Limited
for the Year Ended 30 November 2014**

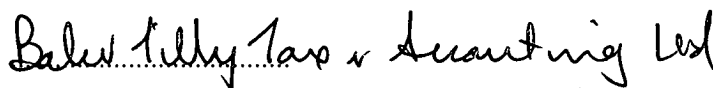
In order to assist you to fulfil your duties under the Companies Act 2006, we prepared for your approval the abbreviated financial statements of Croft Focus Limited which comprise the Balance Sheet, and the related notes as set out on pages 2 to 5 from the accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to 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 financial statements of Croft Focus Limited and state those matters that we have agreed to state to them in accordance with AAF 2/10 as detailed at icaew.com/compilation. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights against Baker Tilly Tax and Accounting Limited for any purpose or in any context. Any party other than the directors which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, Baker Tilly Tax and Accounting Limited will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

It is your duty to ensure that Croft Focus Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Croft Focus Limited under the Companies Act 2006. 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 financial statements or abbreviated financial statements.



Baker Tilly Tax and Accounting Limited
Chartered Accountants
52 - 54 Queen's Road
Aberdeen
AB15 4YE
Date: 14/8/15

Croft Focus Limited
(Registration number: SC410821)
Abbreviated Balance Sheet at 30 November 2014

	Note	2014 £	2013 £
Fixed assets	2		
Tangible fixed assets		699	1,153
Current assets			
Debtors		22,843	35,796
Cash at bank and in hand		295,318	244,107
		318,161	279,903
Creditors: Amounts falling due within one year		(41,048)	(61,244)
Net current assets		277,113	218,659
Total assets less current liabilities		277,812	219,812
Provisions for liabilities		(140)	(231)
Net assets		277,672	219,581
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		277,572	219,481
Shareholders' funds		277,672	219,581

For the year ended 30 November 2014 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.

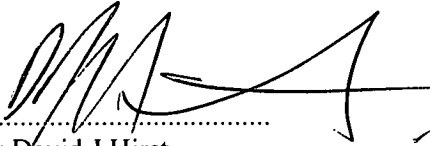
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 23/7/15 and signed on its behalf by:

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 2014

..... *continued*



.....
Mr David 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 2014

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 2014

..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 December 2013	3,461	3,461
Additions	<u>1,049</u>	<u>1,049</u>
At 30 November 2014	<u>4,510</u>	<u>4,510</u>
Depreciation		
At 1 December 2013	2,308	2,308
Charge for the year	<u>1,503</u>	<u>1,503</u>
At 30 November 2014	<u>3,811</u>	<u>3,811</u>
Net book value		
At 30 November 2014	<u>699</u>	<u>699</u>
At 30 November 2013	<u>1,153</u>	<u>1,153</u>

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary A shares of £1 each	50	50	50	50
Ordinary B shares of £1 each	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

4 Control

The company is controlled by Mr and Mrs Hirst, who are directors and own the entire share capital.