Registered Number SC453565

STEND LTD

Abbreviated Accounts

31 July 2016

STEND LTD **Registered Number SC453565**

Abbreviated Balance Sheet as at 31 July 2016

	Notes	*2016*	*2015*
		£	£
Fixed assets			
Tangible assets	2	140,001	140,001
		140,001	140,001
Current assets			
Debtors		3,179	2,617
Cash at bank and in hand		44,443	39,263
		47,622	41,880
Creditors: amounts falling due within one year		(145,722)	(146,652)
Net current assets (liabilities)		(98,100)	(104,772)
Total assets less current liabilities		41,901	35,229
Total net assets (liabilities)		41,901	35,229
Capital and reserves			
Called up share capital	3	9,999	9,999
Profit and loss account		31,902	25,230
Shareholders' funds		41,901	35,229

- For the year ending 31 July 2016 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 11 April 2017

And signed on their behalf by:
David Mackay, Director

Notes to the Abbreviated Accounts for the period ended 31 July 2016

1 Accounting Policies

Basis of measurement and preparation of accounts
The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover policy
Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

Tangible assets depreciation policy
Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:
Land and buildings - no depreciation

Other accounting policies
Investment Property
Land and buildings are held for investment purposes and are restated annually at their open market value, with any movement during the year being transferred to the investment property reserve. No depreciation or amortisation is provided in respect of freehold investment properties. The directors consider that this accounting policy results in the accounts giving a true and fair view. Depreciation is only one of many factors reflected in the annual valuation and the amount which might otherwise be shown cannot be separately identified and quantified.

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 assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.
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.

2 Tangible fixed assets

	£
Cost	
At 1 August 2015	140,001
Additions	-
Disposals	-

Revaluations	-
Transfers	-
At 31 July 2016	140,001
Depreciation	
At 1 August 2015	-
Charge for the year	-
On disposals	-
At 31 July 2016	-
Net book values	
At 31 July 2016	140,001
At 31 July 2015	140,001

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2016	*2015*
	£	£
9,999 Ordinary shares of £1 each	9,999	9,999

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.