REGISTERED NUMBER: SC469843 (Scotland)

Standard Focus Ltd

Abbreviated Unaudited Accounts

for the Year Ended 29 February 2016

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Standard Focus Ltd

Company Information
for the Year Ended 29 February 2016

DIRECTOR:	Mr Y Liu
REGISTERED OFFICE:	8/7 Appin Place Edinburgh EH14 1NJ
REGISTERED NUMBER:	SC469843 (Scotland)
ACCOUNTANTS:	Whitelaw Wells 9 Ainslie Place Edinburgh EH3 6AT

Abbreviated Balance Sheet
29 February 2016

	Notes	2016 £	2015 £
CURRENT ASSETS			
Debtors		5,376	-
Cash at bank		21,840	-
		27,216	-
CREDITORS			
Amounts falling due within one year		987	1,611
NET CURRENT ASSETS/(LIABILITIES)		26,229	(1,611)
TOTAL ASSETS LESS CURRENT LIABILITIES		26,229	(1,611)
CAPITAL AND RESERVES			
Called up share capital	2	31,000	1,000
Profit and loss account		(4,771)	(2,611)
SHAREHOLDERS' FUNDS		26,229	(1,611)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the director on 7 November 2016 and were signed by:

Mr Y Liu - Director

Notes to the Abbreviated Accounts for the Year Ended 29 February 2016

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover
Turnover represents gross invoiced management consultancy services excluding value added tax and is recognised when service is provided to the customer.

Deferred tax
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 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. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
31,000	Ordinary	£1	31,000	1,000

30,000 Ordinary shares of £1 were issued during the year for cash of £ 30,000 .

3. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the year ended 29 February 2016 and the period ended 28 February 2015:

	2016 £	2015 £
Mr Y Liu		
Balance outstanding at start of year	(1,131)	-
Amounts advanced	6,980	3,500
Amounts repaid	(473)	(4,631)
Balance outstanding at end of year	5,376	(1,131)

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.