

Registered number  
06273152

REVISED

Investment Focus Limited

Abbreviated Accounts

30 June 2014

WEDNESDAY



\*A50XTZ8O\*

A04

17/02/2016

#78

COMPANIES HOUSE

**Investment Focus Limited**  
**Registered number:**  
**Abbreviated Balance Sheet**  
**as at 30 June 2014**

06273152

	Notes	2014 £	2013 £
<b>Fixed assets</b>			
Tangible assets	2	513,301	528,966
<b>Current assets</b>			
Cash at bank and in hand	6,621	2,866	
<b>Creditors: amounts falling due within one year</b>	(252,369)	(277,492)	
<b>Net current liabilities</b>		(245,748)	(274,626)
<b>Total assets less current liabilities</b>		267,553	254,340
<b>Creditors: amounts falling due after more than one year</b>		(196,984)	(185,793)
<b>Net assets</b>		70,569	68,547
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		70,469	68,447
<b>Shareholder's funds</b>		70,569	68,547

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr Harmohan Singh PURI  
 Director

Approved by the board on 18 November 2015

**Investment Focus Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 June 2014**

**1 Accounting policies**

***Basis of preparation***

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% straight line
Motor vehicles	25% straight line

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

**2 Tangible fixed assets**

£

**Cost**

At 1 July 2013	557,076
At 30 June 2014	557,076

**Depreciation**

At 1 July 2013	28,110
Charge for the year	15,665
At 30 June 2014	43,775

**Net book value**

At 30 June 2014	513,301
At 30 June 2013	528,966

**3 Share capital**

	Nominal value	2014 Number	2014 £	2013 £
Allotted, called up and fully paid: Ordinary shares	£1 each	100	100	100