

**REGISTERED NUMBER: 06246710 (England and Wales)**

Financial Statements for the Year Ended 30 April 2017

for

The Best 4 UK Ltd

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for the Year Ended 30 April 2017

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**DIRECTOR:** L Leuca

**SECRETARY:** L Leuca

**REGISTERED OFFICE:** Lomabrd Business Park  
8 Lombard Road  
Wimbledon, London  
SW19 3TZ

**REGISTERED NUMBER:** 06246710 (England and Wales)

**ACCOUNTANTS:** Girach & Mannan Ltd  
Chartered Certified Accountants  
1 Mychell House  
Pincott Road  
Wimbledon  
London  
SW19 2NN

Balance Sheet  
30 April 2017

	Notes	30.4.17 £	£	30.4.16 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		845		1,268
<b>CURRENT ASSETS</b>					
Debtors	5	220,508		229,324	
Cash at bank		<u>33,243</u>		<u>26,491</u>	
		253,751		255,815	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>104,162</u>		<u>86,579</u>	
<b>NET CURRENT ASSETS</b>			<u>149,589</u>		<u>169,236</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>150,434</u>		<u>170,504</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		100		100
Retained earnings	8		<u>150,334</u>		<u>170,404</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>150,434</u>		<u>170,504</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2017 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 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 17 January 2018 and were signed by:

L Leuca - Director

Notes to the Financial Statements  
for the Year Ended 30 April 2017

1. **STATUTORY INFORMATION**

The Best 4 UK Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on cost

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1.

4. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 May 2016 and 30 April 2017	5,322	1,160	6,482
<b>DEPRECIATION</b>			
At 1 May 2016	4,054	1,160	5,214
Charge for year	423	-	423
At 30 April 2017	4,477	1,160	5,637
<b>NET BOOK VALUE</b>			
At 30 April 2017	845	-	845
At 30 April 2016	1,268	-	1,268

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2017

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.17	30.4.16
	£	£
Trade debtors	48,710	44,026
Section 419 Taxes Recoverable	17,983	17,983
Other debtors	9,460	24,460
L & D Services Ltd	75,678	74,178
Liviu Leuca	68,677	68,677
	<u>220,508</u>	<u>229,324</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.17	30.4.16
	£	£
Trade creditors	3,578	744
Corporation tax payable	14,846	11,840
Social security and other taxes	9,155	7,453
VAT	47,175	29,719
Directors' current accounts	28,232	33,655
Accrued expenses	1,176	3,168
	<u>104,162</u>	<u>86,579</u>

7. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			30.4.17	30.4.16
Number:	Class:	Nominal value:	£	£
100	Ordinary	1	<u>100</u>	<u>100</u>

8. **RESERVES**

	Retained earnings £
At 1 May 2016	170,404
Profit for the year	25,430
Dividends	(45,500)
At 30 April 2017	<u>150,334</u>

9. **RELATED PARTY DISCLOSURES**

At year end company was owed £68,677 by the director of the company (2016 - £68,677).  
Company was also owed £75,678 (2016 - £74,178) by L&D Services UK Ltd company owned by Mr Liviu Leuca. The Loan have been given in previous years to meet the various trading requirements of the business.

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.