REGISTERED NUMBER: 08194822 (England and Wales)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2019

FOR

BEST BEHAVIOUR LIFESTYLE LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2019

COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2019

DIRECTOR:	P J Ducat
REGISTERED OFFICE:	24 Albert Road Hythe Kent CT21 6BP
REGISTERED NUMBER:	08194822 (England and Wales)
ACCOUNTANTS:	Liles Morris Limited 1st Floor 80 Coombe Road New Malden Surrey KT3 4QS

BALANCE SHEET
31 AUGUST 2019

		2019		2018	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	5		-		-
Tangible assets	6		22,512		31,592
			22,512		31,592
CURRENT ASSETS					
Stocks		300		300	
Debtors	7	4,828		4,450	
Cash at bank		5,707		15,414	
		10,835		20,164	
CREDITORS					
Amounts falling due within one year	8	30,791		23,984	
NET CURRENT LIABILITIES			(19,956)		(3,820)
TOTAL ASSETS LESS CURRENT LIABILITIES			2,556		27,772
CREDITORS					
Amounts falling due after more than one year	9		-		(10,746)
PROVISIONS FOR LIABILITIES			(2,295)		(3,510)
NET ASSETS			261		13,516
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			161		13,416
SHAREHOLDERS' FUNDS			261		13,516

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 notes on pages 4 to 7 form part of these financial statements

continued...

BALANCE SHEET - continued
31 AUGUST 2019

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 26 November 2019 and were signed by:

P J Ducat - Director

The notes on pages 4 to 7 form part of these financial statements

1. STATUTORY INFORMATION

Best Behaviour Lifestyle Limited 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. There were no material departures from this standard.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2012, is being amortised evenly over its estimated useful life of four years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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

Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

continued...

3. **ACCOUNTING POLICIES - continued**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2018 - 1) .

5. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 September 2018 and 31 August 2019	10,500
AMORTISATION	
At 1 September 2018 and 31 August 2019	10,500
NET BOOK VALUE	
At 31 August 2019	-
At 31 August 2018	-

continued...

6. TANGIBLE FIXED ASSETS

	Motor vehicles	Computer equipment	Totals
	£	£	£
COST			
At 1 September 2018	**59,883**	**925**	**60,808**
Additions	**8,976**	**-**	**8,976**
Disposals	**(5,575)**	**-**	**(5,575)**
At 31 August 2019	**63,284**	**925**	**64,209**
DEPRECIATION			
At 1 September 2018	**28,524**	**692**	**29,216**
Charge for year	**15,160**	**173**	**15,333**
Eliminated on disposal	**(2,852)**	**-**	**(2,852)**
At 31 August 2019	**40,832**	**865**	**41,697**
NET BOOK VALUE			
At 31 August 2019	**22,452**	**60**	**22,512**
At 31 August 2018	31,359	233	31,592

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade debtors	**4,372**	3,972
Prepayments and accrued income	**456**	478
	4,828	4,450

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Hire purchase contracts	**10,746**	5,099
Trade creditors	**-**	42
Tax	**6,957**	8,707
VAT	**1,983**	3,950
Directors' loan accounts	**10,446**	5,524
Accruals and deferred income	**659**	662
	30,791	23,984

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2019	2018
	£	£
Hire purchase contracts	**-**	10,746

continued...

10. RELATED PARTY DISCLOSURES

At the year end 31 August 2019 the company owed the director £10,446 (2018: £5,524).