

**REGISTERED NUMBER: 08194822 (England and Wales)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2018**

**FOR**

**BEST BEHAVIOUR LIFESTYLE LIMITED**

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FOR THE YEAR ENDED 31 AUGUST 2018**

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**BEST BEHAVIOUR LIFESTYLE LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 AUGUST 2018**

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**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 2018

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Intangible assets	5		-		-
Tangible assets	6		<u>31,592</u>		<u>45,013</u>
			<b>31,592</b>		<b>45,013</b>
<b>CURRENT ASSETS</b>					
Stocks		<b>300</b>		500	
Debtors	7	<b>4,450</b>		5,207	
Cash at bank		<u><b>15,414</b></u>		<u>1,968</u>	
		<b>20,164</b>		<b>7,675</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u><b>23,984</b></u>		<u>25,111</u>	
<b>NET CURRENT LIABILITIES</b>			<b>(3,820)</b>		<b>(17,436)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>27,772</b>		<b>27,577</b>
<b>CREDITORS</b>					
Amounts falling due after more than one year	9		<b>(10,746)</b>		<b>(13,744)</b>
<b>PROVISIONS FOR LIABILITIES</b>			<u><b>(3,510)</b></u>		<u><b>(5,351)</b></u>
<b>NET ASSETS</b>			<u><b>13,516</b></u>		<u><b>8,482</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			<b>100</b>		100
Retained earnings			<u><b>13,416</b></u>		<u>8,382</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>13,516</b></u>		<u><b>8,482</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2018 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 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.

**BALANCE SHEET - continued**  
**31 AUGUST 2018**

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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 8 March 2019 and were signed by:

P J Ducat - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2018**

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**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 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. 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

**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 (2017 - 1) .

**5. INTANGIBLE FIXED ASSETS****COST**

At 1 September 2017  
and 31 August 2018

**Goodwill**  
**£**

**10,500**

**AMORTISATION**

At 1 September 2017  
and 31 August 2018

**10,500**

**NET BOOK VALUE**

At 31 August 2018

**-**

At 31 August 2017

**-**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

**6. TANGIBLE FIXED ASSETS**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2017	71,217	925	72,142
Additions	2,462	-	2,462
Disposals	(13,796)	-	(13,796)
At 31 August 2018	<u>59,883</u>	<u>925</u>	<u>60,808</u>
<b>DEPRECIATION</b>			
At 1 September 2017	26,610	519	27,129
Charge for year	14,971	173	15,144
Eliminated on disposal	(13,057)	-	(13,057)
At 31 August 2018	<u>28,524</u>	<u>692</u>	<u>29,216</u>
<b>NET BOOK VALUE</b>			
At 31 August 2018	<u>31,359</u>	<u>233</u>	<u>31,592</u>
At 31 August 2017	<u>44,607</u>	<u>406</u>	<u>45,013</u>

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

	2018 £	2017 £
Trade debtors	3,972	3,150
VAT	-	1,505
Prepayments and accrued income	478	552
	<u>4,450</u>	<u>5,207</u>

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

	2018 £	2017 £
Hire purchase contracts	5,099	7,201
Trade creditors	42	-
Tax	8,707	6,416
VAT	3,950	-
Directors' loan accounts	5,524	10,833
Accruals and deferred income	662	661
	<u>23,984</u>	<u>25,111</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2018**

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

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Hire purchase contracts	<b><u>10,746</u></b>	<b><u>13,744</u></b>

**10. RELATED PARTY DISCLOSURES**

The company was under the control of its director P J Ducat throughout the current period.

As at the year end 31 August 2018 the company owed the director £5,524 (2016: £10,833).

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.