

Registered number

11115086

BEST BREKKIE LTD

Filleted Accounts

30 November 2018

BEST BREKKIE LTD**Registered number:** 11115086**Balance Sheet****as at 30 November 2018**

	Notes	2018 £
Current assets		
Stocks	840	
Cash at bank and in hand	1,738	
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	2,578	
Creditors: amounts falling due within one year	2 (1,971)	
	<hr/>	
Net current assets		607
		<hr/>
Net assets		607
		<hr/>
Capital and reserves		
Called up share capital		100
Profit and loss account		507
		<hr/>
Shareholder's funds		607
		<hr/>

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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

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Director

Approved by the board on 19 August 2019

BEST BREKKIE LTD

Notes to the Accounts

for the period from 18 December 2017 to 30 November 2018

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Taxation

A corporation tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A corporation tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Corporation tax assets and liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Creditors: amounts falling due within one year

2018

£

Corporation tax	588
Taxation and social security costs	183
Other creditors	1,200
	<hr/>
	1,971
	<hr/>

3 Other information

BEST BREKKIE LTD is a private company limited by shares and incorporated in England. Its registered office is:

147 Cranbrook Road

Ilford

Essex

IG1 4PU

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.