

Registered number
11115086

BEST BREKKIE LTD

Filleted Accounts

31 May 2022

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COMPANIES HOUSE

BEST BREKKIE LTD**Registered number:**

11115086

Balance Sheet**as at 31 May 2022**


	Notes	2022 £	2020 £
Current assets			
Stocks		1,875	1,420
Cash at bank and in hand		24,691	28,199
		26,566	29,619
Creditors: amounts falling due within one year	3	(6,589)	(2,601)
Net current assets		19,977	27,018
Total assets less current liabilities		19,977	27,018
Creditors: amounts falling due after more than one year	4	(22,422)	(24,500)
Net (liabilities)/assets		<u>(2,445)</u>	<u>2,518</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(2,545)	2,418
Shareholder's funds		<u>(2,445)</u>	<u>2,518</u>

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 27 January 2023

BEST BREKKIE LTD
Notes to the Accounts
for the period from 1 December 2020 to 31 May 2022

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 Employees

	2022 Number	2020 Number
Average number of persons employed by the company	<u>3</u>	<u>3</u>

BEST BREKKIE LTD
Notes to the Accounts
for the period from 1 December 2020 to 31 May 2022

3 Creditors: amounts falling due within one year	2022	2020
	£	£
BBL (current liability)	3,711	-
Corporation tax	588	588
Taxation and social security costs	850	813
Accrued expenses	1,440	1,200
	<u>6,589</u>	<u>2,601</u>
 4 Creditors: amounts falling due after one year	 2022	 2020
	£	£
Other creditors	9,600	4,500
BBL	12,822	20,000
	<u>22,422</u>	<u>24,500</u>

5 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