

Registered number
3320762

BESTCREST LIMITED

Abbreviated Accounts

28 February 2005

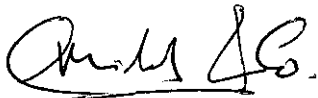


Represented by:
C. MICHAEL & CO
Accountants & Registered Auditors
35 Grafton Way
London W1T 5DB

BESTCREST LIMITED
Accountants' Report

**Accountants' report on the unaudited accounts
to the directors of BESTCREST LIMITED**

As described on the balance sheet you are responsible for the preparation of the accounts for the year ended 28/2/05, set out on pages 2 to 3, and you consider that the company is exempt from an audit under section 249A(1) of the Companies Act 1985. In accordance with your instructions, we have compiled these unaudited accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



C. MICHAEL & CO
REGISTERED AUDITORS
35 GRAFTON WAY
LONDON W1P 5LA

25 April 2005

BESTCREST LIMITED
Abbreviated Balance Sheet
as at 28 February 2005

| | Notes | 2005 £ | 2004 £ |
|---|-------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 2 | 8,220 | 10,193 |
| Current assets | | | |
| Stocks | | 5,712 | 4,507 |
| Cash at bank and in hand | | 10,258 | 7,679 |
| | | <u>15,970</u> | <u>12,186</u> |
| Creditors: amounts falling due within one year | | (22,925) | (21,657) |
| Net current liabilities | | <u>(6,955)</u> | <u>(9,471)</u> |
| Net assets | | <u>1,265</u> | <u>722</u> |
| Capital and reserves | | | |
| Called up share capital | 3 | 100 | 100 |
| Profit and loss account | | 1,165 | 622 |
| Shareholders' funds | | <u>1,265</u> | <u>722</u> |

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

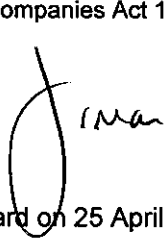
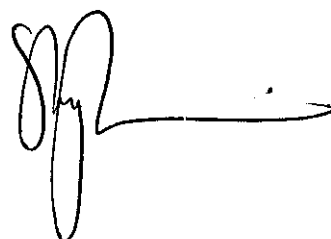
The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.

Mr. A. Shanayati
Director

Approved by the board on 25 April 2005

BESTCREST LIMITED
Notes to the Abbreviated Accounts
for the year ended 28 February 2005

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000).

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery 15% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

2 Tangible fixed assets

£

Cost

| | |
|-----------------|--------|
| At 1 March 2004 | 16,073 |
| Additions | 514 |

| | |
|---------------------|---------------|
| At 28 February 2005 | <u>16,587</u> |
|---------------------|---------------|

Depreciation

| | |
|---------------------|-------|
| At 1 March 2004 | 5,879 |
| Charge for the year | 2,488 |

| | |
|---------------------|--------------|
| At 28 February 2005 | <u>8,367</u> |
|---------------------|--------------|

Net book value

| | |
|---------------------|--------------|
| At 28 February 2005 | <u>8,220</u> |
|---------------------|--------------|

| | |
|---------------------|---------------|
| At 29 February 2004 | <u>10,194</u> |
|---------------------|---------------|

3 Share capital

2005
£

2004
£

Authorised:

| | | |
|----------------------------|------------|------------|
| Ordinary shares of £1 each | <u>100</u> | <u>100</u> |
|----------------------------|------------|------------|

2005
No

2004
No

2005
£

2004
£

Allotted, called up and fully paid:

| | | | | |
|----------------------------|------------|------------|------------|------------|
| Ordinary shares of £1 each | <u>100</u> | <u>100</u> | <u>100</u> | <u>100</u> |
|----------------------------|------------|------------|------------|------------|