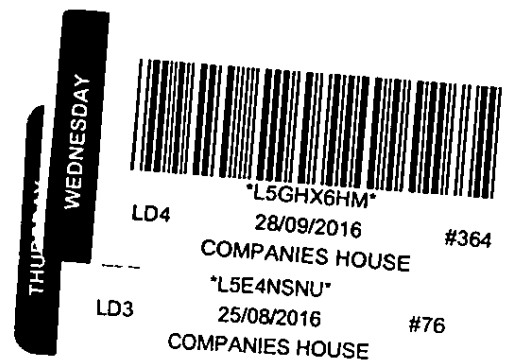


Company Registration No 06446274 (England and Wales)

**BEST COMMERCIAL PROPERTIES LIMITED**  
**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2015**



# **BEST COMMERCIAL PROPERTIES LIMITED**

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# BEST COMMERCIAL PROPERTIES LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 30 NOVEMBER 2015

	Notes	2015 £	£	2014 £	£
<b>Fixed assets</b>					
Tangible assets	2	12,050,000		12,050,000	
<b>Current assets</b>					
Debtors		26,043		5,995	
Cash at bank and in hand		139		987	
		26,182		6,982	
<b>Creditors, amounts falling due within one year</b>		(9,185,800)		(9,185,276)	
<b>Net current liabilities</b>		(9,159,618)		(9,178,294)	
<b>Total assets less current liabilities</b>		2,890,382		2,871,706	
<b>Capital and reserves</b>					
Called up share capital	3	1		1	
Revaluation reserve		2,276,383		2,276,383	
Profit and loss account		613,998		595,322	
<b>Shareholders' funds</b>		2,890,382		2,871,706	

For the financial year ended 30 November 2015 the company was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies

### Director's responsibilities

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476,
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

Approved by the Board for issue on

12-08-2016

Mr A Best  
Director

Company Registration No 06446274

# BEST COMMERCIAL PROPERTIES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2015

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

#### 1.3 Turnover

Turnover represents licence fees receivable

#### 1.4 Tangible fixed assets and depreciation

Investment properties are included in the balance sheet at their open market value. Depreciation is provided only on those investment properties which are leasehold and where the unexpired lease term is less than 20 years

Although this accounting policy is in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), it is a departure from the general requirement of the Companies Act 2006 for all tangible assets to be depreciated. In the opinion of the director compliance with the standard is necessary for the financial statements to give a true and fair view. Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount of this which might otherwise have been charged cannot be separately identified or quantified

### 2 Fixed assets

#### Tangible assets £

##### Cost or valuation

At 1 December 2014 & at 30 November 2015

12,050,000

At 30 November 2014

12,050,000

### 3 Share capital

2015

2014

£

£

##### Allotted, called up and fully paid

1 Ordinary shares of £1 each

1

1

### 4 Ultimate parent company

The ultimate parent company is Best Holdings (UK) Limited

# **BEST COMMERCIAL PROPERTIES LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)**

***FOR THE YEAR ENDED 30 NOVEMBER 2015***

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### **5 Related party relationships and transactions**

The company is ultimately controlled by Mr A Best and Mrs E Best

The company has taken advantage of the exemption conferred by Financial Reporting Standard for Smaller Entities (effective April 2008) from the requirement to disclose details of transactions with other group companies

Included within other creditors at the balance sheet date is an amount of £362,433 (2014 £362,433) due to Wyldcrest Leisure Limited, a company associated with Mr A Best