

COMPANY REGISTRATION NUMBER 06926533

**BESTTEL LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30 NOVEMBER 2012**



# **BESTTEL LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 NOVEMBER 2012**

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# **BESTTEL LIMITED**

## **ACCOUNTANTS' REPORT TO THE DIRECTORS OF BESTTEL LIMITED**

**YEAR ENDED 30 NOVEMBER 2012**

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In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the accounts of the company set out on pages 2 to 5 from the accounting records and information and explanations you have given to us

This report is made to the Company's Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the accounts that we have been engaged to compile, report to the Company's Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of accounts.

You have acknowledged on the balance sheet as at 30 November 2012 your duty to ensure that the company has kept adequate accounting records and to prepare accounts that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.

*Moore and Smalley LLP*

**Moore and Smalley LLP**  
**Chartered Accountants**

Kendal House  
Murley Moss Business Village  
Kendal  
Cumbria  
LA9 7RL

22 March 2013

# BESTTEL LIMITED

## ABBREVIATED BALANCE SHEET

30 NOVEMBER 2012

	Note	2012 £	£	2011 £	£
<b>Fixed assets</b>	<b>2</b>				
Tangible assets			6,591		4,242
<b>Current assets</b>					
Debtors		150,103		6,823	
Cash at bank and in hand		54,886		38,573	
		<u>204,989</u>		<u>45,396</u>	
<b>Creditors: amounts falling due within one year</b>		<u>208,405</u>		<u>45,609</u>	
<b>Net current liabilities</b>			<b>(3,416)</b>		<b>(213)</b>
<b>Total assets less current liabilities</b>			<b>3,175</b>		<b>4,029</b>
<b>Provisions for liabilities</b>			<b>1,318</b>		<b>805</b>
			<u>1,857</u>		<u>3,224</u>
<b>Capital and reserves</b>					
Called-up equity share capital	3		100		100
Profit and loss account			1,757		3,124
<b>Shareholders' funds</b>			<u>1,857</u>		<u>3,224</u>

The Balance sheet continues on the following page

# BESTTEL LIMITED

## ABBREVIATED BALANCE SHEET *(continued)*

30 NOVEMBER 2012

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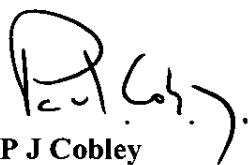
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the accounts for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, 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 393, and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 20/3/13, and are signed on their behalf by



P J Cobley

Company Registration Number 06926533

# **BESTTEL LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 30 NOVEMBER 2012**

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### **1 Accounting policies**

#### **Basis of accounting**

The accounts have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

#### **Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts, to the extent that the company has a right to consideration arising from the performance of its contractual arrangements

#### **Fixed assets**

All fixed assets are initially recorded at cost

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Plant & Machinery	-	Straight line over 3 years
Fixtures & Fittings	-	15% reducing balance

#### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the exception that deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

#### **Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities

# BESTTEL LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 NOVEMBER 2012

### 2 Fixed assets

	<b>Tangible Assets £</b>
<b>Cost</b>	
At 1 December 2011	7,214
Additions	6,700
<b>At 30 November 2012</b>	<b>13,914</b>
<b>Depreciation</b>	
At 1 December 2011	2,972
Charge for year	4,351
<b>At 30 November 2012</b>	<b>7,323</b>
<b>Net book value</b>	
<b>At 30 November 2012</b>	<b>6,591</b>
At 30 November 2011	4,242

### 3 Share capital

#### Authorised share capital:

	<b>2012 £</b>	<b>2011 £</b>
100 Ordinary shares of £1 each	<b>100</b>	100

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

	<b>2012 No</b>	<b>£</b>	<b>2011 No</b>	<b>£</b>
100 Ordinary shares of £1 each	<b>100</b>	<b>100</b>	100	100