Registered Number 09893621

D BEST PROFITS LIMITED

Abbreviated Accounts

30 November 2016

D BEST PROFITS LIMITED **Registered Number 09893621**

Abbreviated Balance Sheet as at 30 November 2016

	Notes	*2016*
		£
Current assets		
Stocks		2,613
Debtors		96
Cash at bank and in hand		24,610
		27,319
Creditors: amounts falling due within one year		(27,269)
Net current assets (liabilities)		50
Total assets less current liabilities		50
Total net assets (liabilities)		50
Capital and reserves		
Called up share capital	2	10
Profit and loss account		40
Shareholders' funds		50

- For the year ending 30 November 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 3 January 2017

And signed on their behalf by:
Wai Wo Wan, Director

Notes to the Abbreviated Accounts for the period ended 30 November 2016

1 **Accounting Policies**

Basis of measurement and preparation of accounts
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

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

Other accounting policies
Stocks
Stock and work in progress are valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks.

Taxation
Corporation tax payable is provided on taxable profits at the current rates.
Provision is made for deferred taxation in so far as a liability or asset has arisen as a result of transactions that had occurred by the balance sheet date and have given rise to an obligation to pay more tax in the future, or the right to pay less tax in the future. An asset has not been recognised to the extent that the transfer of economic benefits in the future is uncertain. Deferred tax assets and liabilities recognised have not been discounted.

2 **Called Up Share Capital**
Allotted, called up and fully paid:

	2016
	£
10 Ordinary shares of £1 each	10

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.