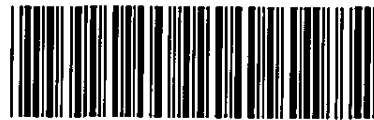


Registration number  
05110437 (England & Wales)

**BEST IN JEWELLERY LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30TH APRIL 2008**

TUESDAY



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**BEST IN JEWELLERY LIMITED**  
**Abbreviated Balance Sheet**  
**As at 30th April 2008**

	Notes	2008 £	2007 £
<b>Fixed assets</b>			
Tangible assets		-	-
<b>Current assets</b>			
Stock	83,965	74,627	
Debtors	21,129	19,172	
Cash at bank and in hand	18,069	2,452	
	<u>123,163</u>	<u>96,251</u>	
<b>Creditors: amounts falling due within one year</b>	(100,205)	(86,434)	
<b>Net current assets</b>		<u>22,958</u>	<u>9,817</u>
<b>Total assets less current liabilities</b>		<u>22,958</u>	<u>9,817</u>
<b>Creditors: amounts falling due after more than one year</b>		-	-
<b>Net assets</b>		<u>22,958</u>	<u>9,817</u>
<b>Capital and reserves</b>			
Called up share capital	2	100	100
Profit and loss account		22,858	9,717
<b>Shareholders' funds</b>		<u>22,958</u>	<u>9,817</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 S BEST  
 Director

Approved by the board on 8 January 2009

**BEST IN JEWELLERY LIMITED**  
**Notes to the Abbreviated Accounts**  
**For the year ended 30th April 2008**

**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 January 2007)

**Turnover**

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

**Stocks**

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

**2 Share capital**

Authorised:

Ordinary shares of £1 each	100	100
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Allotted, called up and fully paid:

Ordinary shares of £1 each	100	100
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**3 Related party transactions**

The company has a loan from Best in Kitchens Ltd. A company in which S. Best is also a director, in the sum of £58,500 (2007 - £58500). The loan bears no interest and has no fixed date for repayment.