

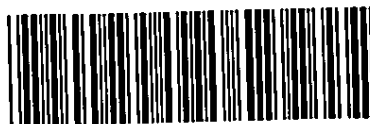
Registration number: 05034413

Bestart Ltd

trading as
Metro Rod Brighton and Gatwick
Unaudited Abbreviated Accounts
for the Year Ended 28 February 2009

Richard Lake Management
41 College Ride
Bagshot
Surrey
GU19 5EW

WEDNESDAY



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23/12/2009
COMPANIES HOUSE

Bestart Ltd
trading as
Metro Rod Brighton and Gatwick

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Accountants' Report to the Directors on the Unaudited Financial Statements of
Bestart Ltd trading as Metro Rod Brighton and Gatwick**

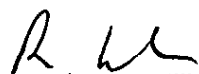
In order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of 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 Board of 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 financial statements.

You have acknowledged on the balance sheet as at 28 February 2009 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. 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 financial statements. 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 financial statements.


.....
Richard Lake Management

41 College Ride
Bagshot
Surrey
GU19 5EW

Date: 27.12.09

Bestart Ltd
trading as
Metro Rod Brighton and Gatwick
Abbreviated Balance Sheet as at 28 February 2009

		2009		2008	
	Note	£	£	£	£
Fixed assets					
Intangible assets	2		117,000		-
Tangible assets	2		<u>40,331</u>		<u>269</u>
			157,331		269
Current assets					
Debtors	3	44,335		143	
Cash at bank and in hand		<u>125,373</u>		<u>66</u>	
		169,708		209	
Creditors: Amounts falling due within one year		<u>(75,985)</u>		<u>(1,778)</u>	
Net current assets/(liabilities)			<u>93,723</u>		<u>(1,569)</u>
Total assets less current liabilities			251,054		(1,300)
Creditors: Amounts falling due after more than one year			<u>(259,196)</u>		<u>-</u>
Net liabilities			<u>(8,142)</u>		<u>(1,300)</u>
Capital and reserves					
Called up share capital	4		2		2
Profit and loss reserve			<u>(8,144)</u>		<u>(1,302)</u>
Shareholders' deficit			<u>(8,142)</u>		<u>(1,300)</u>

The notes on pages 4 to 5 form an integral part of these financial statements.

Bestart Ltd
trading as
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Abbreviated Balance Sheet as at 28 February 2009

..... *continued*

For the financial year ended 28 February 2009, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985; and no notice has been deposited under section 249B(2) requesting an audit. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 226 and which otherwise comply with the Companies Act 1985, so far as applicable to the company.

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

Approved by the Board on 27.02.09 and signed on its behalf by:



The notes on pages 4 to 5 form an integral part of these financial statements.

Bestart Ltd
trading as
Metro Rod Brighton and Gatwick

Notes to the abbreviated accounts for the Year Ended 28 February 2009

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Goodwill

Goodwill is the difference between the fair value of consideration paid for an acquired entity and the aggregate of the fair value of that entity's identifiable assets and liabilities.

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% reducing balance basis
Fixtures and fittings	25% reducing balance basis
Office equipment	25% reducing balance basis

Operating leases

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Bestart Ltd
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Notes to the abbreviated accounts for the Year Ended 28 February 2009

..... continued

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
As at 1 March 2008	-	851	851
Additions	130,000	53,506	183,506
As at 28 February 2009	<u>130,000</u>	<u>54,357</u>	<u>184,357</u>
Depreciation			
As at 1 March 2008	-	582	582
Charge for the year	13,000	13,444	26,444
As at 28 February 2009	<u>13,000</u>	<u>14,026</u>	<u>27,026</u>
Net book value			
As at 28 February 2009	<u>117,000</u>	<u>40,331</u>	<u>157,331</u>
As at 29 February 2008	<u>-</u>	<u>269</u>	<u>269</u>

3 Debtors

Debtors includes £1,650 (2008 - £143) receivable after more than one year.

4 Share capital

	2009 £	2008 £
Authorised		
Equity		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid		
Equity		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>