

**Company Number:** 508200

**British Entertainment &  
Discothèque Association Limited  
(Limited by Guarantee)**

**Abbreviated Accounts**

**For the year ended 31 December 2000**



**C O N T E N T S**

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**AUDITORS' REPORT TO BRITISH ENTERTAINMENT & DISCOTHÉQUE ASSOCIATION LIMITED  
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts set out on pages 2 and 3 together with the financial statements of the company for the year ended 31 December 2000 prepared under section 226 of the Companies Act 1985.

**Respective responsibilities of the Committee of Management and auditors**

The Committee of Management is responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of opinion**

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 and 3 are properly prepared in accordance with those provisions.

Hobsons  
Chartered Accountants & Registered Auditors  
Alexandra House  
43 Alexandra Street  
Nottingham NG5 1AY

29 October 2001


**BRITISH ENTERTAINMENT & DISCOTHÉQUE ASSOCIATION LIMITED**

**ABBREVIATED BALANCE SHEET AS AT 31 DECEMBER 2000**

	<b>Note</b>	<b>2000</b>	<b>1999</b>
<b>Fixed Assets</b>	2	-	-
<b>Current Assets</b>			
Stocks		1,152	2,070
Debtors		124,781	95,906
Cash at bank and in hand		129,914	130,880
		<hr/>	<hr/>
		255,847	228,856
<b>Creditors</b>			
Amounts falling due within one year		129,278	114,626
		<hr/>	<hr/>
<b>Net Current Assets</b>		126,569	114,230
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		£126,569	£114,230
		<hr/>	<hr/>
<b>Capital and Reserves</b>			
Capital reserve		457	457
Profit and loss account		126,112	113,773
		<hr/>	<hr/>
<b>Shareholders' Funds</b>		£126,569	£114,230
		<hr/>	<hr/>

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

Signed on behalf of the Committee of Management

 Member of the Committee of Management

The full financial statements and these abbreviated accounts were approved by the Committee of Management on

16.10.01

**BRITISH ENTERTAINMENT & DISCOTHÉQUE ASSOCIATION LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2000**

**1. Accounting policies**

Basis of accounting

The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents the total amount receivable in respect of subscriptions and other services during the year excluding value added tax plus the profit made from special events.

Depreciation

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The following rate is used, calculated on the straight line basis.

Fixtures and fittings	33⅓%
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Stock

Stocks are stated at the lower of cost and net realisable value.

Leasing commitments

All leases are operating leases and the annual rentals are charged to the profit and loss account as incurred.

**2. Fixed assets**

Cost

As at 1 January 2000 and 31 December 2000

**Tangible  
Assets**

£4,608

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Depreciation at 1 January 2000 and 31 December 2000

£4,608

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Net book value at 31 December 1999 and 31 December 2000

£Nil

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