

**ABBREVIATED UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 AUGUST 2014**

**FOR**

**BKM LTD**

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**FOR THE YEAR ENDED 31 AUGUST 2014**

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**BKM LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2014**

**DIRECTORS:** Dr B P Choudhary  
Mrs K Kumar

**SECRETARY:** Mrs K Kumar

**REGISTERED OFFICE:** 101 Dunraven Street  
Tonypandy  
Rhondda Cynon Taff  
CF40 1AR

**REGISTERED NUMBER:** 02843578

**ACCOUNTANTS:** Curtis Bowden & Thomas Limited  
Chartered Certified Accountants  
101 Dunraven Street  
Tonypandy  
CF40 1AR

**BKM LTD (REGISTERED NUMBER: 02843578)****ABBREVIATED BALANCE SHEET**  
**31 AUGUST 2014**

31.8.13			Notes	31.8.14	
£	£			£	£
		<b>FIXED ASSETS</b>			
	120,635	Tangible assets	2		416,233
		<b>CURRENT ASSETS</b>			
19,062		Debtors		10,642	
89,010		Cash at bank		118,684	
<u>108,072</u>				<u>129,326</u>	
		<b>CREDITORS</b>			
51,472		Amounts falling due within one year	3	74,827	
	<u>56,600</u>	<b>NET CURRENT ASSETS</b>			<u>54,499</u>
	177,235	<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			470,732
		<b>CREDITORS</b>			
	(51,094)	Amounts falling due after more than one year	3		(81,527)
	<u>(4,275)</u>	<b>PROVISIONS FOR LIABILITIES</b>			<u>(19,931)</u>
	<u>121,866</u>	<b>NET ASSETS</b>			<u>369,274</u>
		<b>CAPITAL AND RESERVES</b>			
	300	Called up share capital	4		300
	-	Revaluation reserve			236,224
	121,566	Profit and loss account			<u>132,750</u>
	<u>121,866</u>	<b>SHAREHOLDERS' FUNDS</b>			<u>369,274</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The notes form part of these abbreviated accounts

**BKM LTD (REGISTERED NUMBER: 02843578)**

**ABBREVIATED BALANCE SHEET - continued**  
**31 AUGUST 2014**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 1 May 2015 and were signed on its behalf by:

Dr B P Choudhary - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2014**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

**Accounting convention**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- at varying rates on cost
Interest on borrowings	- 5% on cost
Fixtures and fittings	- 12.5% on cost

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST OR VALUATION</b>	
At 1 September 2013	895,069
Additions	95,421
Disposals	(17,190)
Revaluations	(329,732)
At 31 August 2014	<u>643,568</u>
<b>DEPRECIATION</b>	
At 1 September 2013	774,434
Charge for year	36,047
Eliminated on disposal	(17,190)
Revaluation adjustments	(565,956)
At 31 August 2014	<u>227,335</u>
<b>NET BOOK VALUE</b>	
At 31 August 2014	<u>416,233</u>
At 31 August 2013	<u>120,635</u>

**3. CREDITORS**

Creditors include an amount of £ 119,459 (31.8.13 - £ 72,110 ) for which security has been given.

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2014**

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.14 £	31.8.13 £
300	Ordinary	£1	<u>300</u>	<u>300</u>

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS**  
**ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**BKM LTD**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of BKM Ltd for the year ended 31 August 2014 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>.

This report is made solely to the Board of Directors of BKM Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of BKM Ltd and state those matters that we have agreed to state to the Board of Directors of BKM Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that BKM Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of BKM Ltd. You consider that BKM Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of BKM Ltd. 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 statutory financial statements.

Curtis Bowden & Thomas Limited  
Chartered Certified Accountants  
101 Dunraven Street  
Tonypany  
CF40 1AR

1 May 2015



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.