

COMPANY REGISTRATION NUMBER 4435534

REGISTRAR OF
COMPANIES

BNI KENT LTD
UNAUDITED ABBREVIATED ACCOUNTS
31 MARCH 2007

BURGESS HODGSON

Chartered Accountants
Camburgh House
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Canterbury
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CT1 3DN

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BNI KENT LTD
ABBREVIATED ACCOUNTS
PERIOD FROM 1 AUGUST 2006 TO 31 MARCH 2007

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BNI KENT LTD
ABBREVIATED BALANCE SHEET
31 MARCH 2007

	Note	31 Mar 07	31 Jul 06
	2	£	£
FIXED ASSETS			
Intangible assets		90,608	95,475
Tangible assets		<u>485</u>	<u>20,213</u>
		91,093	115,688
CURRENT ASSETS			
Stocks		8,491	8,015
Debtors		88,970	104,525
Cash at bank and in hand		<u>73,009</u>	<u>31,002</u>
		170,470	143,542
CREDITORS: Amounts falling due within one year		<u>224,401</u>	<u>232,659</u>
NET CURRENT LIABILITIES		(53,931)	(89,117)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>37,162</u>	<u>26,571</u>
CREDITORS: Amounts falling due after more than one year		<u>-</u>	<u>11,120</u>
		<u>37,162</u>	<u>15,451</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 4 form part of these abbreviated accounts.

BNI KENT LTD**ABBREVIATED BALANCE SHEET** *(continued)***31 MARCH 2007**

	Note	31 Mar 07 £	31 Jul 06 £
CAPITAL AND RESERVES			
Called-up equity share capital	4	1	1
Profit and loss account		37,161	15,450
SHAREHOLDERS' FUNDS		<u>37,162</u>	<u>15,451</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the period by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act

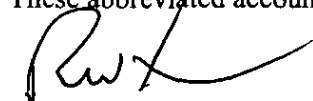
The director acknowledges his responsibility for

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

These abbreviated accounts were approved and signed by the director on

8/11/07



RW FRENCH

BNI KENT LTD
NOTES TO THE ABBREVIATED ACCOUNTS
PERIOD FROM 1 AUGUST 2006 TO 31 MARCH 2007

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

Turnover

Membership joining fees are recognised in full in the year

Membership fees are recognised over the term of the membership

All other sales are recognised when invoiced exclusive of VAT

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Goodwill	- 5% Straight Line
Franchises	- 20% Straight Line

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Fixtures & Fittings	- 20% Straight Line
Motor Vehicles	- 20% Straight Line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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

BNI KENT LTD
NOTES TO THE ABBREVIATED ACCOUNTS
PERIOD FROM 1 AUGUST 2006 TO 31 MARCH 2007

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 August 2006	126,500	25,488	151,988
Disposals	—	(24,495)	(24,495)
At 31 March 2007	<u>126,500</u>	<u>993</u>	<u>127,493</u>
DEPRECIATION			
At 1 August 2006	31,025	5,275	36,300
Charge for period	4,867	2,745	7,612
On disposals	—	(7,512)	(7,512)
At 31 March 2007	<u>35,892</u>	<u>508</u>	<u>36,400</u>
NET BOOK VALUE			
At 31 March 2007	<u>90,608</u>	<u>485</u>	<u>91,093</u>
At 31 July 2006	<u>95,475</u>	<u>20,213</u>	<u>115,688</u>

3. RELATED PARTY TRANSACTIONS

The company was under the control of Mr R W French throughout the current period and previous year

At the period end the company owed Mr R W French £6,003 (2006 £5,589)

During the period, a company vehicle was sold to Mr R W French at a market value of £11,000

In addition, the company made sales of £193 (2006 £1,745) and purchases of £35,328 (2006 £19,903) to BNI DT. As at the balance sheet date £1,771 (2006 £541) was due to BNI DT by the company. BNI DT is a related party where Mr R W French is a partner.

4. SHARE CAPITAL**Authorised share capital:**

	31 Mar 07 £	31 Jul 06 £
10,000 Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>

Allotted, called up and fully paid:

	31 Mar 07	31 Jul 06
	No £	No £
Ordinary shares of £1 each	<u>1</u> <u>1</u>	<u>1</u> <u>1</u>