

**COMPANY REGISTRATION NUMBER 4435534**

**REGISTRAR OF  
COMPANIES**

**BNI KENT LTD**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31 MARCH 2008**

**BURGESS HODGSON**

Chartered Accountants  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

SATURDAY



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COMPANIES HOUSE

**BNI KENT LTD**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2008**

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**BNI KENT LTD**  
**ABBREVIATED BALANCE SHEET**  
**31 MARCH 2008**

	Note	2008 £	2007 £
<b>FIXED ASSETS</b>	<b>2</b>		
Intangible assets		88,500	90,608
Tangible assets		<u>286</u>	<u>485</u>
		88,786	91,093
<b>CURRENT ASSETS</b>			
Stocks		7,972	8,491
Debtors		87,957	88,970
Cash at bank and in hand		<u>63,224</u>	<u>73,009</u>
		159,153	170,470
<b>CREDITORS: Amounts falling due within one year</b>		<u>221,639</u>	<u>224,401</u>
<b>NET CURRENT LIABILITIES</b>		(62,486)	(53,931)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>26,300</u>	<u>37,162</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>4</b>	1	1
Profit and loss account		<u>26,299</u>	<u>37,161</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>26,300</u>	<u>37,162</u>

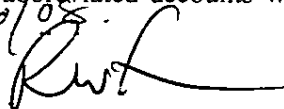
The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of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

8/10/08  


RW FRENCH

**BNI KENT LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2008**

**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 2007)

**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**  
**YEAR ENDED 31 MARCH 2008**

**2. FIXED ASSETS**

	Intangible Assets £	Tangible Assets £	Total £
<b>COST</b>			
At 1 April 2007	126,500	993	127,493
Additions	<u>5,000</u>	<u>—</u>	<u>5,000</u>
<b>At 31 March 2008</b>	<u>131,500</u>	<u>993</u>	<u>132,493</u>
<b>DEPRECIATION</b>			
At 1 April 2007	35,892	508	36,400
Charge for year	<u>7,108</u>	<u>199</u>	<u>7,307</u>
<b>At 31 March 2008</b>	<u>43,000</u>	<u>707</u>	<u>43,707</u>
<b>NET BOOK VALUE</b>			
<b>At 31 March 2008</b>	<u>88,500</u>	<u>286</u>	<u>88,786</u>
At 31 March 2007	<u>90,608</u>	<u>485</u>	<u>91,093</u>

**3. RELATED PARTY TRANSACTIONS**

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

At the year end the company owed Mr R W French £2,999 (2007 £6,003)

In addition, the company made sales of £1,412 (2007 £193) and purchases of £44,966 (2007 £35,328) to BNI DT. As at the balance sheet date £5,009 was due from BNI DT. Last year the company owed BNI DT £1,771. BNI DT is a related party where Mr R W French is a partner.

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

	2008 £	2007 £
10,000 Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>

**Allotted, called up and fully paid:**

	2008 No	£	2007 No	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>