

Registered number  
04699158

Berni White Limited  
Abbreviated Accounts  
30 April 2012

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25/08/2012

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COMPANIES HOUSE

**Berni White Limited**  
**Registered number:**  
**Abbreviated Balance Sheet**  
**as at 30 April 2012**

04699158

	Notes	2012 £	2011 £
<b>Fixed assets</b>			
Intangible assets	2	1,400	2,800
Tangible assets	3	18,764	20,077
		<u>20,164</u>	<u>22,877</u>
<b>Current assets</b>			
Stocks		4,200	2,500
Debtors		25,533	21,993
Cash at bank and in hand		213	1,213
		<u>29,946</u>	<u>25,706</u>
<b>Creditors amounts falling due within one year</b>		(41,804)	(36,134)
<b>Net current liabilities</b>		<u>(11,858)</u>	<u>(10,428)</u>
<b>Total assets less current liabilities</b>		<u>8,306</u>	<u>12,449</u>
<b>Creditors amounts falling due after more than one year</b>		(4,637)	(6,274)
<b>Provisions for liabilities</b>		(3,062)	(3,153)
<b>Net assets</b>		<u>607</u>	<u>3,022</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		507	2,922
<b>Shareholders' funds</b>		<u>607</u>	<u>3,022</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

Members have not required the company to obtain an audit in accordance with section 476 of the Act

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime

Mr B White  
Director



Approved by the board on 30 July 2012

**Berni White Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 April 2012**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and machinery	10% reducing balance
Motor vehicles	15% reducing balance

***Goodwill***

Purchased goodwill arising on acquisitions is capitalised, classed as an asset on the Balance Sheet and reviewed for impairment annually. Goodwill is amortised on a straight line basis over 10 years

***Stocks***

Stocks and work in progress is valued at the lower of cost and net realisable value

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding

Rentals paid under operating leases are charged to income on a straight line basis over the lease term

**Berni White Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 April 2012**

**2 Intangible fixed assets**

£

**Cost**

At 1 May 2011	14,000
At 30 April 2012	14,000

**Amortisation**

At 1 May 2011	11,200
Provided during the year	1,400
At 30 April 2012	12,600

**Net book value**

At 30 April 2012	1,400
At 30 April 2011	2,800

**3 Tangible fixed assets**

£

**Cost**

At 1 May 2011	30,613
Additions	1,723
At 30 April 2012	32,336

**Depreciation**

At 1 May 2011	10,536
Charge for the year	3,036
At 30 April 2012	13,572

**Net book value**

At 30 April 2012	18,764
At 30 April 2011	20,077

**4 Share capital**

**Nominal  
value**

**2012  
Number**

**2012  
£**

**2011  
£**

Allotted, called up and fully paid  
Ordinary shares

£1 each

100

100

100