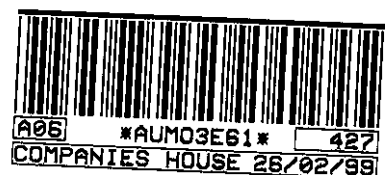


3200562

**BEVERAGE SERVICE ASSOCIATION**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 1998**



**BEVERAGE SERVICE ASSOCIATION****BALANCE SHEET  
AS AT 30 APRIL 1998**

	Notes	1998 £	1997 £
<b>Current Assets</b>			
Debtors	2	5,894	252
Cash at Bank		16,413	14,222
		<hr/>	<hr/>
		22,307	14,474
<b>Creditors: Amounts Falling Due Within One Year</b>	3	4,700	1,376
		<hr/>	<hr/>
<b>Net Assets</b>		17,607	13,098
		<hr/>	<hr/>
<b>Reserves</b>			
Profit and Loss Account		17,607	13,098
		<hr/>	<hr/>

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of Section 249 A (1) of the Companies Act 1985. No notice has been deposited requesting an audit under Section 249 B (2) of the Companies Act 1985. The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, of its profit for the year in accordance with the requirements of Section 226, and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The financial statements, which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities were approved by the board on 30 September 1998 and signed on its behalf.

  
**PJ Thomas**  
**Director**

The notes on page 2 form part of these financial statements.

**BEVERAGE SERVICE ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 1998****1 Accounting Policies****1.1 Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention.

**1.2 Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**2 Debtors**

	<b>1998</b> <b>£</b>	<b>1997</b> <b>£</b>
Trade Debtors	5,824	-
Other Debtors	70	252
	<hr/>	<hr/>
	5,894	252
	<hr/>	<hr/>

**3 Creditors: Amounts Falling Due Within One Year**

	<b>1998</b> <b>£</b>	<b>1997</b> <b>£</b>
Corporation Tax	190	42
Other Creditors	4,510	1,334
	<hr/>	<hr/>
	4,700	1,376
	<hr/>	<hr/>

**4 Taxation**

The company is a non-profit making organisation.  
Tax is payable on interest received only.

	<b>1998</b> <b>£</b>	<b>1997</b> <b>£</b>
UK Corporation Tax @ 21% (1997:20%)	148	42
	<hr/>	<hr/>