

Registered number 03734073

BRITISH EUROPEAN STUDY TOURS LTD

ACCOUNTS

FOR THE YEAR ENDED 31/03/2010

Prepared By
Deben Accounting Services

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26/11/2010

COMPANIES HOUSE

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BRITISH EUROPEAN STUDY TOURS LTD

Registered Number 03734073

BALANCE SHEET AT 31/03/2010

	Notes	2010 £	2009 £
CURRENT ASSETS			
Cash at bank and in hand		8,728	24,643
		<u>8,728</u>	<u>24,643</u>
CREDITORS Amounts falling due within one year		<u>5,101</u>	<u>5,102</u>
NET CURRENT ASSETS		<u>3,627</u>	<u>19,541</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,627</u>	<u>19,541</u>
CAPITAL AND RESERVES			
Called up share capital	2	4	4
Profit and loss account		<u>3,623</u>	<u>19,537</u>
TOTAL CAPITAL EMPLOYED		<u>3,627</u>	<u>19,541</u>

For the year ending 31/03/2010 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

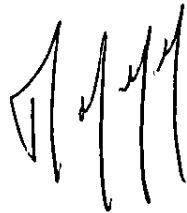
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

Signed on behalf of the board of directors

M C Mangaret
Director



Approved by the board 27/10/10

BRITISH EUROPEAN STUDY TOURS LTD

NOTES TO THE ACCOUNTS AT 31/03/2010**1 ACCOUNTING POLICIES****1a Basis of accounting**

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

1b. Taxation

Corporation tax payable is provided on taxable profits at the current rate

Provision is made for deferred taxation in so far as a liability or asset has arisen as a result of transactions that had occurred by the balance sheet date and have given rise to an obligation to pay more tax in the future, or the right to pay less tax in the future. An asset has not been recognised to the extent that the transfer of economic benefits in the future is uncertain. Deferred tax assets and liabilities recognised have not been discounted.

1c Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts

2 SHARE CAPITAL

	2010	2009
	£	£
Allotted, issued and fully paid		
4 £1 ordinary shares of £ 1 each	<u>4</u>	<u>4</u>