

Registered number
03915611

CET LANGUAGE SCHOOLS LIMITED

Abbreviated Accounts

31 July 2010

THURSDAY



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10/02/2011
COMPANIES HOUSE

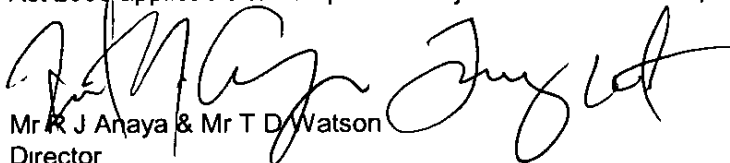
CET LANGUAGE SCHOOLS LIMITED
Abbreviated Balance Sheet
as at 31 July 2010

	Notes	2010 £	2009 £
Fixed assets			
Intangible assets	2	8,097	11,337
Tangible assets	3	<u>18,380</u>	<u>19,435</u>
		26,477	30,772
Current assets			
Debtors	4	172,986	35,370
Cash at bank and in hand		<u>106,261</u>	<u>93,203</u>
		279,247	128,573
Creditors: amounts falling due within one year		<u>(298,489)</u>	<u>(140,888)</u>
Net current liabilities		(19,242)	(12,315)
Total assets less current liabilities		<u>7,235</u>	<u>18,457</u>
Net assets		<u>7,235</u>	<u>18,457</u>
Capital and reserves			
Called up share capital	5	2	2
Profit and loss account		<u>7,233</u>	<u>18,455</u>
Shareholders' funds		<u>7,235</u>	<u>18,457</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act

The directors acknowledge their 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 R J Anaya & Mr T D Watson
 Director

Approved by the board on 9 February 2010

Company Registration No
 03915611

CET LANGUAGE SCHOOLS LIMITED
Notes to the Abbreviated Accounts
for the year ended 31 July 2010

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	25 % wdv
Motor vehicles	25 % wdv

Stocks

Stock is valued at the lower of cost and net realisable value

Deferred taxation

No deferred taxation has been provided because in the opinion of the director there is no tax falling due for payment in the foreseeable future

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

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.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

CET LANGUAGE SCHOOLS LIMITED
Notes to the Abbreviated Accounts
for the year ended 31 July 2010

2 Intangible fixed assets

£

Cost

At 1 August 2009	32,394
Additions	-
Disposals	-
At 31 July 2010	<u>32,394</u>

Amortisation

At 1 August 2009	21,057
Provided during the year	3,240
On disposals	-
At 31 July 2010	<u>24,297</u>

Net book value

At 31 July 2010	<u>8,097</u>
At 31 July 2009	<u>11,337</u>

3 Tangible fixed assets

£

Cost

At 1 August 2009	59,326
Additions	4,057
Surplus on revaluation	-
Disposals	-
At 31 July 2010	<u>63,383</u>

Depreciation

At 1 August 2009	39,891
Charge for the year	5,112
Surplus on revaluation	-
On disposals	-
At 31 July 2010	<u>45,003</u>

Net book value

At 31 July 2010	<u>18,380</u>
At 31 July 2009	<u>19,435</u>

4 Debtors

2010

2009

£

£

Debtors include

Amounts due after more than one year

<u>-</u>	<u>-</u>
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5 Share capital

2010

2009

2010

2009

CET LANGUAGE SCHOOLS LIMITED
Notes to the Abbreviated Accounts
for the year ended 31 July 2010

	No	No	£	£
Allotted, called up and fully paid Ordinary shares of £1 each	-	-	<u>2</u>	<u>2</u>
			<u>2</u>	<u>2</u>

6 Transactions with directors

In relation to their loan accounts