

Co No : 03734073

BRITISH EUROPEAN STUDY TOURS LIMITED

FINANCIAL STATEMENTS

31 MARCH 2006

TUESDAY



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02/01/2007

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COMPANIES HOUSE

BRITISH EUROPEAN STUDY TOURS LIMITED

BALANCE SHEET 31 MARCH 2006

	2006 £	2005 £
Fixed assets		
Tangible assets	-	-
Current Assets		
Trade debtors	-	-
Bank and cash	48891	23948
	48891	23948
Creditors falling due within one year		
Trade creditors	1377	825
Directors current account	4516	4516
Other creditors	-	-
Corporation tax	9782	2090
	15675	7431
Net Assets	33216	16517
Capital and reserves		
Called up share capital	2	2
Profit and loss account	33214	16515
	33214	16517

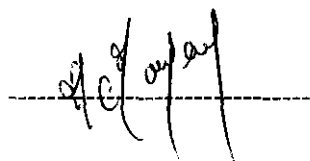
For the year ended 31 March 2006 the company was entitled to exemption under section 249A(1) of the Companies Act 1985.

Members have not required the company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibility for ensuring the company keeps accounting records which comply with section 221, and preparing accounts which give a true and fair view of the state of the company at 31 March 2006, 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 Companies Act relating to accounts.

The accounts have been prepared in accordance with the special provisions in Part VII of the Companies Act 1985 relating to small companies.

Signed on behalf of the board



M.C. Mangaret 8 December 2006

BRITISH EUROPEAN STUDY TOURS LIMITED

NOTES TO THE FINANCIAL STATEMENTS 31 MARCH 2006

1.Accounting policies

The following accounting policies have been used in drawing up the company's financial statements

(i) Accounting convention

The financial statements have been drawn up using the historical cost convention.

(ii) Tangible fixed assets and depreciation

Depreciation has been charged in these financial statements to write off the following classes of fixed assets on the basis shown below:

Plant and equipment 20% reducing balance

(iii) Turnover

Turnover represents invoiced sales net of vat.

2.Taxation

Based on profit for the year at the prevailing rate

3. Share capital

	2006	2005
	£	£
Alloted and fully paid £1 ordinary shares	2	2
Authorised £1 ordinary shares	100	100