

ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 1995

FOR

(B.E.S.T) Basic Education and  
Supplementary Teaching Association



(B.E.S.T) Basic Education and  
Supplementary Teaching Association

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(B.E.S.T) Basic Education and  
Supplementary Teaching Association

COMPANY INFORMATION

**DIRECTORS:**

M Ricketts  
Mrs A Roberts  
Mrs R DeLacy  
Mr E Kangai  
Ms J Josling

**SECRETARY:**

Mrs R Zeffertt

**AUDITORS:**

Carter Dutton,  
Chartered Accountants  
& Registered Auditors,  
65 St Mary Street,  
Chippenham,  
Wiltshire,  
SN15 3JF.

(B.E.S.T) Basic Education and  
Supplementary Teaching Association

REPORT OF THE AUDITORS TO  
(B.E.S.T) Basic Education and Supplementary Teaching Association  
PURSUANT TO PARAGRAPH 24 OF SCHEDULE 8 TO THE COMPANIES ACT 1985

We have examined the abbreviated financial statements on pages four to five together with the full financial statements of (B.E.S.T) Basic Education and Supplementary Teaching Association prepared under Section 226 of the Companies Act 1985 for the year ended 30 September 1995.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated financial statements in accordance with Schedule 8 to the Companies Act 1985. It is our responsibility to form an independent opinion as to the company's entitlement to the exemptions claimed in the directors' statement on page four and whether the abbreviated financial statements have been properly prepared in accordance with that Schedule.

**Basis of opinion**

We have carried out the procedures we considered necessary to confirm, by reference to the audited financial statements, that the company is entitled to the exemptions and that the abbreviated financial statements have been properly prepared from those financial statements. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

**Opinion**

In our opinion the company is entitled under Sections 246 and 247 of the Companies Act 1985 to the exemptions conferred by Section A of Part III of Schedule 8 to that Act, in respect of the year ended 30 September 1995, and the abbreviated financial statements on pages four to five have been properly prepared in accordance with that Schedule.

**Other information**

On 6th November 1995, we reported, as auditors of (B.E.S.T) Basic Education and Supplementary Teaching Association, to the members on the financial statements prepared under Section 226 of the Companies Act 1985 for the year ended 30 September 1995, and our audit report was as follows:

"We have audited the financial statements on pages 4 to 7 which have been prepared under the historical cost convention and the accounting policies set out on page 6.

**Respective responsibilities of directors and auditors**

As described on page 2 the company's directors are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

**Basis of opinion**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

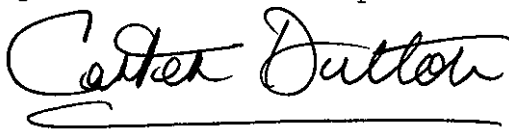
(B.E.S.T) Basic Education and  
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REPORT OF THE AUDITORS TO  
(B.E.S.T) Basic Education and Supplementary Teaching Association  
PURSUANT TO PARAGRAPH 24 OF SCHEDULE 8 TO THE COMPANIES ACT 1985

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 30 September 1995 and of its profit for the year then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985 applicable to small companies."



Carter Dutton,  
Chartered Accountants  
& Registered Auditors,  
65 St Mary Street,  
Chippenham,  
Wiltshire,  
SN15 3JF.

Dated: 6th November 1995.

(B.E.S.T) Basic Education and  
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ABBREVIATED BALANCE SHEET  
As at 30 September 1995


Notes	30. 9.95		30. 9.94	
	£	£	£	£
<b>CURRENT ASSETS:</b>				
Cash at Bank	8,385		873	
<b>CREDITORS: Amounts falling due within one year</b>	70		35	
<b>NET CURRENT ASSETS:</b>		8,315		838
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>		£8,315		£838
<b>RESERVES:</b>				
Surplus Funds		8,315		838
		£8,315		£838

Advantage has been taken of the exemptions conferred by Section A of Part III of Schedule 8 to the Companies Act 1985 on the grounds that, in the opinion of the directors, the company is entitled to the benefit of those exemptions as a small company.

In preparing the full financial statements, the directors have taken advantage of special exemptions applicable to small companies conferred by Part I of Schedule 8 to the Companies Act 1985. The directors have done so on the grounds that, in their opinion, the company is entitled to the benefit of those exemptions because it meets the qualifying conditions for small companies as stated in Section 247 of the Companies Act 1985.

ON BEHALF OF THE BOARD:

  
M Ricketts - DIRECTOR

  
Mrs A Roberts - DIRECTOR

Approved by the Board on 3rd November 1995.

The notes form part of these financial statements

(B.E.S.T) Basic Education and  
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NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS  
for the Year Ended 30 September 1995

1. ACCOUNTING POLICIES

**Accounting Convention**

The financial statements have been prepared under the historical cost convention.

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

**Turnover**

The turnover represents sums received in respect of donations and grants.

2. GUARANTEE OF MEMBERS

The company is limited by the guarantee of its members.

In the event of a winding up of the company each member undertakes to contribute for the payment of debts and liabilities a sum not exceeding £2.

There were five members at the date of the Balance Sheet.