

Registered Number 02132281

AHA COURSES LIMITED

Abbreviated Accounts

30 September 2011

Balance Sheet as at 30 September 2011

	Notes	2011 £	2010 £
Fixed assets			
Tangible	2	7,534	8,504
Total fixed assets		7,534	8,504
Current assets			
Debtors	3	27,826	60,475
Cash at bank and in hand		168,318	103,441
Total current assets		196,144	163,916
Creditors: amounts falling due within one year		(131,101)	(122,799)
Net current assets		65,043	41,117
Total assets less current liabilities		72,577	49,621
Creditors: amounts falling due after one year		(14,000)	(24,000)
Total net Assets (liabilities)		58,577	25,621
Capital and reserves			
Called up share capital	4	20,000	20,000
Profit and loss account		38,577	5,621
Shareholders funds		58,577	25,621

- a. For the year ending 30 September 2011 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
- c. The directors acknowledge their responsibility for:
 - i. ensuring the company keeps accounting records which comply with Section 386; and
 - ii. 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, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 27 June 2012

And signed on their behalf by:

N M ROSS, Director

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.

Notes to the abbreviated accounts

For the year ending 30
September 2011

1 **Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Small Entities (effective January 2005)

Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and Fittings	25.00% Reducing Balance
Office equipment	25.00% Reducing Balance

2 **Tangible fixed assets**

Cost	£
At 30 September 2010	33,708
additions	1,542
disposals	
revaluations	
transfers	
At 30 September 2011	<u>35,250</u>

Depreciation	
At 30 September 2010	25,204
Charge for year	2,512
on disposals	
At 30 September 2011	<u>27,716</u>

Net Book Value	
At 30 September 2010	8,504
At 30 September 2011	<u>7,534</u>

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives.

3 **Debtors**

	2011	2010
	£	£
Trade debtors	<u>27,826</u>	<u>60,475</u>

27,826	60,475
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Included within other debtors due within one year is a loan to N M Ross, a director, amounting to £4,435 (2010 - £Nil). The loan was repaid by the director within 9 months of the year end date.

4 **Share capital**

	2011	2010
	£	£
Authorised share capital:		
20000 Ordinary of £1.00 each	20,000	20,000
Allotted, called up and fully paid:		

4 **Foreign Currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange gains and losses are recognised in the profit and loss account.

5 **Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.