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**AHA COURSES LIMITED**

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**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2012**

**AHA COURSES LIMITED**  
**REGISTERED NUMBER: 2132281**

**ABBREVIATED BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2012**

		2012	2011
	Note	£	£
<b>FIXED ASSETS</b>			
Tangible assets	2	5,905	7,534
<b>CURRENT ASSETS</b>			
Clients deposits		173,066	150,496
Debtors		108,477	27,826
Cash at bank and in hand		<u>52,953</u>	<u>17,822</u>
		334,496	196,144
<b>CREDITORS:</b> amounts falling due within one year		<u>(283,394)</u>	<u>(131,101)</u>
<b>NET CURRENT ASSETS</b>		<u>51,102</u>	<u>65,043</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		57,007	72,577
<b>CREDITORS:</b> amounts falling due after more than one year		<u>(4,000)</u>	<u>(14,000)</u>
<b>NET ASSETS</b>		<u>53,007</u>	<u>58,577</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	20,000	20,000
Profit and loss account		<u>33,007</u>	<u>38,577</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>53,007</u>	<u>58,577</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question 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 for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 September 2012 and of its loss for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 28 June 2013.

**NM Ross**

Director

The notes on pages 2 to 3 form part of these financial statements.

## AHA COURSES LIMITED

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### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2012

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#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### 1.2 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.

##### 1.3 Tangible fixed assets and depreciation

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 on the following bases:

Fixtures & fittings	-	25% reducing balance
Office equipment	-	25% reducing balance

##### 1.4 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.

##### 1.5 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.

# AHA COURSES LIMITED

## **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2012**

### **2. TANGIBLE FIXED ASSETS**

	£
<b>Cost</b>	
At 1 October 2011	35,250
Additions	<u>814</u>
At 30 September 2012	<u>36,064</u>
<b>Depreciation</b>	
At 1 October 2011	27,716
Charge for the year	<u>2,443</u>
At 30 September 2012	<u>30,159</u>
<b>Net book value</b>	
At 30 September 2012	<u><u>5,905</u></u>
<i>At 30 September 2011</i>	<u><u>7,534</u></u>

### **3. SHARE CAPITAL**

	2012 £	2011 £
<b>Authorised, allotted, called up and fully paid</b>		
20,000 Ordinary shares of £1 each	<u><u>20,000</u></u>	<u><u>20,000</u></u>