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**A.H.A. COURSES LIMITED**

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**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2009**

TUESDAY



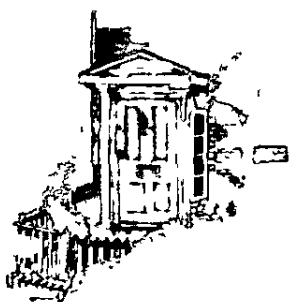
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COMPANIES HOUSE



**dmc** partnership  
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business and taxation advisers

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**A H.A. COURSES LIMITED**

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**COMPANY INFORMATION**

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<b>DIRECTORS</b>	NM Ross BD Ross
<b>COMPANY SECRETARY</b>	BD Ross
<b>COMPANY NUMBER</b>	02132281
<b>REGISTERED OFFICE</b>	Yew Tree House Lewes Road Forest Row East Sussex RH18 5AA
<b>ACCOUNTANTS</b>	DMC Partnership Chartered Accountants Yew Tree House Lewes Road Forest Row East Sussex RH18 5AA
<b>BANKERS</b>	National Westminster Bank Plc Parr's Branch Bloomsbury London

**A H.A COURSES LIMITED**

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**A.H A. COURSES LIMITED**

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**DIRECTORS' REPORT  
FOR THE YEAR ENDED 30 SEPTEMBER 2009**

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The directors present their report and the financial statements for the year ended 30 September 2009

**PRINCIPAL ACTIVITY**

The company's principal activity continues to be that of running 'A' level art courses

**DIRECTORS**

The directors who served during the year and their interests in the company's issued share capital were

	Ordinary shares of £1 each	
	30/9/09	1/10/08
NM Ross	14,975	14,975
BD Ross	-	-

**POLITICAL AND CHARITABLE CONTRIBUTIONS**

During the year the company made charitable contributions totalling £607

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006

This report was approved by the board on 25<sup>th</sup> June 2010 and signed on its behalf

*Nicholas Ross*

**NM Ross**  
Director

**A.H.A. COURSES LIMITED**

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**PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2009**

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	Note	2009 £	2008 £
<b>TURNOVER</b>	1	<b>853,851</b>	<b>698,526</b>
Cost of sales		<b>(611,078)</b>	<b>(461,089)</b>
<b>GROSS PROFIT</b>		<b>242,773</b>	<b>237,437</b>
Administrative expenses		<b>(207,690)</b>	<b>(223,748)</b>
<b>OPERATING PROFIT</b>	2	<b>35,083</b>	<b>13,689</b>
Interest receivable		<b>326</b>	<b>1,721</b>
Interest payable		<b>(399)</b>	<b>(97)</b>
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		<b>35,010</b>	<b>15,313</b>
Tax on profit on ordinary activities	4	<b>(7,695)</b>	<b>(3,730)</b>
<b>PROFIT FOR THE FINANCIAL YEAR</b>	10	<b>27,315</b>	<b>11,583</b>

The notes on pages 5 to 7 form part of these financial statements

**A H.A. COURSES LIMITED**  
**REGISTERED NUMBER: 02132281**

**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2009**

	Note	2009	2008
		£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	5	10,863	11,952
<b>CURRENT ASSETS</b>			
Clients deposits		103,277	90,725
Debtors	6	78,017	90,734
Cash at bank and in hand		16,248	21,746
		<u>197,542</u>	<u>203,205</u>
<b>CREDITORS</b> amounts falling due within one year	7	<u>(120,488)</u>	<u>(118,555)</u>
<b>NET CURRENT ASSETS</b>		<u>77,054</u>	<u>84,650</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>87,917</u>	<u>96,602</u>
<b>CREDITORS:</b> amounts falling due after more than one year	8	<u>(24,000)</u>	<u>(35,000)</u>
<b>NET ASSETS</b>		<u><u>63,917</u></u>	<u><u>61,602</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	9	20,000	20,000
Other reserves	10	-	25,000
Profit and loss account	10	43,917	16,602
<b>SHAREHOLDERS' FUNDS</b>		<u><u>63,917</u></u>	<u><u>61,602</u></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 ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 September 2009 and of its profit for the year then ended 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 the financial statements so far as applicable to the company.

The financial statements 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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

A H A. COURSES LIMITED

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BALANCE SHEET (continued)  
AS AT 30 SEPTEMBER 2009

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The financial statements were approved and authorised for issue by the board and were signed on its behalf on *28<sup>th</sup> June 2010*

NM Ross  
Director

*NM Ross*

The notes on pages 5 to 7 form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2009

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements 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, 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

**2. OPERATING PROFIT**

The operating profit is stated after charging

	2009 £	2008 £
Depreciation of tangible fixed assets		
- owned by the company	2,672	2,560
Pension costs	660	2,010
	<hr/>	<hr/>



**A H.A. COURSES LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2009**

**3 DIRECTORS' REMUNERATION**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Aggregate emoluments	<b>35,660</b>	<b>37,010</b>

During the year retirement benefits were accruing to 1 director (2008 - 1) in respect of money purchase pension schemes

**4. TAXATION**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
UK corporation tax charge on profit for the year	<b>7,695</b>	<b>3,730</b>

**5 TANGIBLE FIXED ASSETS**

	<b>Furniture, fittings and equipment £</b>
<b>Cost</b>	
At 1 October 2008	<b>32,125</b>
Additions	<b>1,583</b>
At 30 September 2009	<b>33,708</b>
<b>Depreciation</b>	
At 1 October 2008	<b>20,173</b>
Charge for the year	<b>2,672</b>
At 30 September 2009	<b>22,845</b>
<b>Net book value</b>	
At 30 September 2009	<b>10,863</b>
At 30 September 2008	<b>11,952</b>

**6. DEBTORS**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Trade debtors	<b>75,343</b>	<b>90,494</b>
Other debtors	<b>2,674</b>	<b>240</b>
	<b>78,017</b>	<b>90,734</b>

**A.H.A. COURSES LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2009**

**7 CREDITORS**

Amounts falling due within one year

	2009 £	2008 £
Deposits held	69,587	68,455
Trade creditors	-	4,090
Corporation tax	7,695	10,336
Social security and other taxes	6,929	13,770
Other creditors	36,277	21,904
	<u>120,488</u>	<u>118,555</u>

**8. CREDITORS**

Amounts falling due after more than one year

	2009 £	2008 £
Other creditors	<u>24,000</u>	<u>35,000</u>

**9. SHARE CAPITAL**

	2009 £	2008 £
<b>Authorised, allotted, called up and fully paid</b>		
20,000 Ordinary shares of £1 each	<u>20,000</u>	<u>20,000</u>

**10. RESERVES**

	Other reserves £	Profit and loss account £
At 1 October 2008	25,000	16,602
Profit for the year		27,315
Movement on other reserves	(25,000)	
	<u>-</u>	<u>43,917</u>
At 30 September 2009		

**11. PENSION COMMITMENTS**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £660 (2008 - £2,010).