
AHA COURSES LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2013

AHA COURSES LIMITED
REGISTERED NUMBER: 2132281

ABBREVIATED BALANCE SHEET
AS AT 30 SEPTEMBER 2013

		2013	2012
	Note	£	£
FIXED ASSETS			
Tangible assets	2	4,436	5,905
CURRENT ASSETS			
Clients deposits		179,991	173,066
Debtors		130,111	108,477
Cash at bank and in hand		28,618	52,953
		338,720	334,496
CREDITORS: amounts falling due within one year		(307,070)	(283,394)
NET CURRENT ASSETS		31,650	51,102
TOTAL ASSETS LESS CURRENT LIABILITIES		36,086	57,007
CREDITORS: amounts falling due after more than one year		(4,000)	(4,000)
NET ASSETS		32,086	53,007
CAPITAL AND RESERVES			
Called up share capital	3	20,000	20,000
Profit and loss account		12,086	33,007
SHAREHOLDERS' FUNDS		32,086	53,007

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 2013 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 30 July 2014.

NM Ross

Director

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

AHA COURSES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2013

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 2013

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 October 2012	36,064
Additions	959
At 30 September 2013	<u>37,023</u>
Depreciation	
At 1 October 2012	30,159
Charge for the year	2,428
At 30 September 2013	<u>32,587</u>
Net book value	
At 30 September 2013	<u><u>4,436</u></u>
At 30 September 2012	<u><u>5,905</u></u>

3. SHARE CAPITAL

	2013 £	2012 £
Authorised, allotted, called up and fully paid		
20,000 Ordinary shares of £1 each	<u><u>20,000</u></u>	<u><u>20,000</u></u>

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