REGISTERED NUMBER: SC263293 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 March 2016

for

Athena Learning Ltd

Contents of the Abbreviated Accounts
for the Year Ended 31 March 2016

	Page
Abbreviated Balance Sheet	1
Notes to the Abbreviated Accounts	3

Abbreviated Balance Sheet
31 March 2016

	Notes	31.3.16 £	31.3.15 £
FIXED ASSETS			
Tangible assets	2	124	336
CURRENT ASSETS			
Debtors		13,505	23,826
Cash at bank and in hand		163,081	128,588
		176,586	152,414
CREDITORS			
Amounts falling due within one year		(35,025)	(24,708)
NET CURRENT ASSETS		141,561	127,706
TOTAL ASSETS LESS CURRENT LIABILITIES		141,685	128,042
PROVISIONS FOR LIABILITIES		(25)	(67)
NET ASSETS		141,660	127,975
CAPITAL AND RESERVES			
Called up share capital	3	4	4
Profit and loss account		141,656	127,971
SHAREHOLDERS' FUNDS		141,660	127,975

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 March 2016

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 14 April 2016 and were signed on its behalf by:

Mrs A Campbell - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 March 2016

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

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

Turnover
Turnover represents net invoiced sales of goods and services, excluding value added tax. Sales are recognised at the point at which the goods are delivered or the service is complete.

Tangible fixed assets and depreciation
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets are stated at cost less depreciation. Cost represent purchase price together with any incidental costs of acquisition.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, where transactions or events that result in an obligation to pay more or a right to pay less tax in the future have occurred by the balance sheet date with certain limited exceptions.

Deferred tax is calculated on an undiscounted basis at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2015 and 31 March 2016	18,044
DEPRECIATION	
At 1 April 2015	17,708
Charge for year	212
At 31 March 2016	17,920
NET BOOK VALUE	
At 31 March 2016	124
At 31 March 2015	336

continued...

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.16 £	31.3.15 £
4	Ordinary	£1	4	4

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 1072 of the Companies Act 2006.