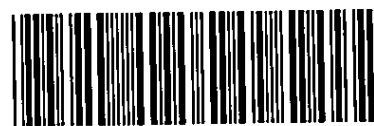


COMPANY REGISTRATION NUMBER 4799990

**HEARTBEAT TRAINING LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**30 JUNE 2008**

**ABRAMS ASHTON**  
Chartered Accountants  
77 Corporation Street  
St. Helens  
Merseyside  
WA10 1SX

THURSDAY



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**HEARTBEAT TRAINING LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 JUNE 2008**

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# HEARTBEAT TRAINING LIMITED

## ACCOUNTANTS' REPORT TO THE DIRECTORS OF HEARTBEAT TRAINING LIMITED

YEAR ENDED 30 JUNE 2008

In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 30 June 2008 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



ABRAMS ASHTON  
Chartered Accountants

77 Corporation Street  
St. Helens  
Merseyside  
WA10 1SX

29/4/09

**HEARTBEAT TRAINING LIMITED**  
**ABBREVIATED BALANCE SHEET**

**30 JUNE 2008**

	Note	2008	2007
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		1,677	2,155
<b>CURRENT ASSETS</b>			
Stocks		-	552
Debtors		15,325	12,748
Cash at bank and in hand		9,167	5,041
		<u>24,492</u>	<u>18,341</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>(10,984)</u>	<u>(12,405)</u>
<b>NET CURRENT ASSETS</b>		<u>13,508</u>	<u>5,936</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>15,185</u>	<u>8,091</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>(87)</u>	<u>(100)</u>
		<u>15,098</u>	<u>7,991</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	100	100
Profit and loss account		14,998	7,891
<b>SHAREHOLDERS' FUNDS</b>		<u>15,098</u>	<u>7,991</u>

The Balance sheet continues on the following page.  
The notes on pages 4 to 5 form part of these abbreviated accounts.

**HEARTBEAT TRAINING LIMITED**  
**ABBREVIATED BALANCE SHEET** *(continued)*

**30 JUNE 2008**

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements 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 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors and authorised for issue on .....28/4/08....., and are signed on their behalf by:



MRS S RALFS  
Director

The notes on pages 4 to 5 form part of these abbreviated accounts.

**HEARTBEAT TRAINING LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 JUNE 2008**

**1. ACCOUNTING POLICIES**

**1.1 Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

**1.2 Turnover**

Turnover represents revenue earned under contracts to provide professional services to third parties.

Revenue is recognised as earned when and to the extent that, the firm obtains the right to consideration in exchange for its performance under those contracts. It is measured at the fair value of the right to consideration which represents amounts chargeable to clients, including recoverable expenses and disbursements.

**1.3 Fixed assets**

All fixed assets are initially recorded at cost.

**1.4 Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & fittings	- 20% reducing balance
Computer equipment	- 33% straight line

**1.5 Work in progress**

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

**1.6 Deferred taxation**

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes.

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

**HEARTBEAT TRAINING LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 JUNE 2008**

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 July 2007 and 30 June 2008	<u><b>5,869</b></u>
<b>DEPRECIATION</b>	
At 1 July 2007	<b>3,714</b>
Charge for year	<u><b>478</b></u>
At 30 June 2008	<u><b>4,192</b></u>
<b>NET BOOK VALUE</b>	
At 30 June 2008	<u><b>1,677</b></u>
At 30 June 2007	<u><b>2,155</b></u>

**3. SHARE CAPITAL**

**Authorised share capital:**

	<b>2008 £</b>	<b>2007 £</b>
1,000 Ordinary shares of £1 each	<u><b>1,000</b></u>	<u><b>1,000</b></u>

**Allotted, called up and fully paid:**

	<b>2008 No</b>	<b>£</b>	<b>2007 No</b>	<b>£</b>
Ordinary shares of £1 each	<u><b>100</b></u>	<u><b>100</b></u>	<u><b>100</b></u>	<u><b>100</b></u>