

Company Registration No 03404773 (England and Wales)

**ARIA TECHNOLOGY LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2013**

**COMPANIES**  
**HOUSE**



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# ARIA TECHNOLOGY LIMITED

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# ARIA TECHNOLOGY LIMITED

## INDEPENDENT AUDITORS' REPORT TO ARIA TECHNOLOGY LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 3 to 6, together with the financial statements of Aria Technology Limited for the year ended 31 January 2013 prepared under section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' 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, for our work, for this report, or for the opinions we have formed.

### Respective responsibilities of the director and auditors

The director is responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

### Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

### Other information

On 7 August 2013 we reported, as auditors of Aria Technology Limited, to the members on the financial statements prepared under section 396 of the Companies Act 2006 for the year ended 31 January 2013, and our report included the following paragraph:

### Emphasis of Matter

"In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosures made in note 18 to the financial statements concerning the uncertain outcome of a lawsuit where the company is the defendant. The ultimate outcome of the matter cannot presently be determined, and no provision for any liability that may result has been made in the financial statements."

*Royce Peeling Green Limited*

Martin Chatten (Senior Statutory Auditor)  
for and on behalf of Royce Peeling Green Limited

7 August 2013

Chartered Accountants  
Statutory Auditor

The Copper Room  
Deva Centre  
Trinity Way  
Manchester M3 7BG

# ARIA TECHNOLOGY LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 JANUARY 2013

	Notes	2013 £	£	2012 £	£
<b>Fixed assets</b>					
Tangible assets	2		173,802		210,227
<b>Current assets</b>					
Stocks		693,491		683,999	
Debtors		408,091		436,236	
Cash at bank and in hand		811,655		753,626	
		1,913,237		1,873,861	
<b>Creditors amounts falling due within one year</b>		(1,909,515)		(1,972,417)	
<b>Net current assets/(liabilities)</b>			3,722		(98,556)
<b>Total assets less current liabilities</b>			177,524		111,671
<b>Provisions for liabilities</b>			(10,963)		(13,200)
<b>Net assets</b>			166,561		98,471
<b>Capital and reserves</b>					
Called up share capital	3		20,100		20,100
Profit and loss account			146,461		78,371
<b>Shareholders' funds</b>			166,561		98,471

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

Approved by the Board and authorised for issue on 07-08-13



A Taheri  
Director

Company Registration No 03404773

# ARIA TECHNOLOGY LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2013

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention

The company has taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from the requirement to produce a cash flow statement on the grounds that it is a subsidiary undertaking where 90 percent or more of the voting rights are controlled within the group

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

#### 1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts. The amounts receivable are recognised when the orders and payments have been received for on-line orders and when the goods have been despatched and accepted by the customer for credit and counter sales

#### 1.4 Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred. Development expenditure is written off in the same way unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period during which the company is expected to benefit

#### 1.5 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 less estimated residual value of each asset over its expected useful life, as follows

Land and buildings Leasehold	Straight line over the life of the lease
Fixtures, fittings & equipment	25% on reducing balance
Motor vehicles	25% on reducing balance

#### 1.6 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

#### 1.7 Stock

Stock is valued at the lower of cost and net realisable value. Cost represents actual purchase price

#### 1.8 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable

# ARIA TECHNOLOGY LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 JANUARY 2013

#### 1 Accounting policies

(continued)

##### 1 9 Deferred taxation

In accordance with Financial Reporting Standard 19 'Accounting for deferred tax', deferred tax is recognised in respect of all timing differences that have originated but not reversed by the balance sheet date. Provision is made at the rates expected to apply when the timing differences reverse.

Timing differences are differences between the Company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in taxable profits in periods different from those in which they are recognised in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

##### 1 10 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

##### 1 11 Liability limitation agreement

The company has entered into a liability limitation agreement with Royce Peeling Green Limited, the statutory auditor for the year ended 31 January 2012. The proportionate liability agreement follows the standard terms in Appendix B to the Financial Reporting Council's June 2008 Guidance on Auditor Liability Agreements, and was approved by the shareholders on 19 July 2012.

#### 2 Fixed assets

	Tangible assets £
<b>Cost</b>	
At 1 February 2012	1,313,463
Additions	16,134
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At 31 January 2013	1,329,597
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<b>Depreciation</b>	
At 1 February 2012	1,103,236
Charge for the year	52,559
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At 31 January 2013	1,155,795
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<b>Net book value</b>	
At 31 January 2013	173,802
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At 31 January 2012	210,227
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# ARIA TECHNOLOGY LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2013

<b>3</b>	<b>Share capital</b>	<b>2013</b>	<b>2012</b>
		<b>£</b>	<b>£</b>
	Allotted, called up and fully paid		
	20,100 Ordinary Shares of £1 each	20,100	20,100

### 4 Related party relationships and transactions

#### Loan to director

Transactions in relation to loans with directors during the year are outlined in the table below

Description	% Rate	Opening Balance £	Amounts Advanced £	Interest Charged £	Amounts Repaid £	Closing Balance £
Directors loan account	-	9,222	68,019	-	(115,521)	(38,280)
		9,222	68,019	-	(115,521)	(38,280)

The director's loan account outstanding at the start of the year was fully repaid on 3 April 2012. The balance is unsecured, interest free and repayable upon demand.