

**ARIA TECHNOLOGY LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2015**



**Company Registration No. 03404773 (England and Wales)**

# 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**

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We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Aria Technology Limited for the year ended 31 January 2015 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.

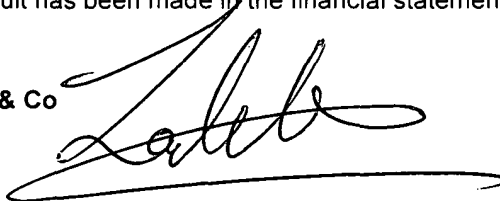
### **Other information**

On 16 October 2015 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 2015, 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 11 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.

**Mr Ian Wicks (Senior Statutory Auditor)**  
for and on behalf of Scott Roberts Taylor & Co



**Chartered Certified Accountants**  
**Statutory Auditor**

Central Buildings  
5/7 Corporation Street  
Hyde  
Cheshire  
SK14 1AG

16 October 2015

# ARIA TECHNOLOGY LIMITED

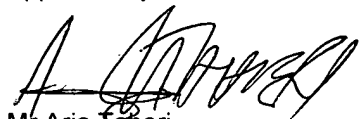
## ABBREVIATED BALANCE SHEET

AS AT 31 JANUARY 2015

	Notes	2015 £	£	2014 £	£
<b>Fixed assets</b>					
Tangible assets	2		121,244		154,572
<b>Current assets</b>					
Stocks		289,179		746,304	
Debtors		369,529		612,460	
Cash at bank and in hand		312,984		156,918	
		971,692		1,515,682	
<b>Creditors: amounts falling due within one year</b>		(1,057,195)		(1,543,821)	
<b>Net current liabilities</b>			(85,503)		(28,139)
<b>Total assets less current liabilities</b>			35,741		126,433
<b>Provisions for liabilities</b>			(8,093)		(11,354)
			27,648		115,079
<b>Capital and reserves</b>					
Called up share capital	3		20,100		20,100
Profit and loss account			7,548		94,979
<b>Shareholders' funds</b>			27,648		115,079

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 for issue on 16 October 2015



Mr Aria Faheri  
Director

Company Registration No. 03404773

# ARIA TECHNOLOGY LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 JANUARY 2015

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### 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 sales, and when the goods have been despatched and accepted by the customer, for credit and counter sales.

#### 1.4 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:

Plant and machinery	25% reducing balance
Computer equipment	25% reducing balance
Fixtures, fittings & equipment	25% Reducing balance
Motor vehicles	25% reducing balance

#### 1.5 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.

# ARIA TECHNOLOGY LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2015

### 2 Fixed assets

#### Tangible assets

	£
<b>Cost</b>	
At 1 February 2014	1,361,895
Additions	6,191
Disposals	(224)
At 31 January 2015	1,367,862
<b>Depreciation</b>	
At 1 February 2014	1,207,323
On disposals	(19)
Charge for the year	39,314
At 31 January 2015	1,246,618
<b>Net book value</b>	
At 31 January 2015	121,244
At 31 January 2014	154,572

### 3 Share capital

2015  
£

2014  
£

Allotted, called up and fully paid  
20,100 Ordinary of £1 each

20,100

20,100

### 4 Related party relationships and transactions

#### Loan to director

Transactions in relations to loans with the director during the year are outlined in the table below:

Description	% Rate	Opening Balance £	Amounts Advanced £	Interest Charged £	Amounts Repaid £	Closing Balance £
Aria Taheri	-	(60,922)	44,072	-	4,445	(21,295)
		(60,922)	44,072	-	4,445	(21,295)