

REGISTERED NUMBER: 03582296 (England and Wales)

Abbreviated Accounts for the Year Ended 31 March 2016

for

Arista Tubes Limited

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COMPANIES HOUSE

Arista Tubes Limited

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for the Year Ended 31 March 2016**

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Arista Tubes Limited

Company Information
for the Year Ended 31 March 2016

DIRECTORS:

A Conner
M Ramasamy

REGISTERED OFFICE:

Castle Court
41 London Road
Reigate
Surrey
RH2 9RJ

REGISTERED NUMBER:

03582296 (England and Wales)

AUDITORS:

Pawley & Malyon
14 Austin Friars
London
EC2N 2HE

**Report of the Independent Auditors to
Arista Tubes Limited
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to four, together with the full financial statements of Arista Tubes Limited for the year ended 31 March 2016 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 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 directors and auditors

The directors are 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.

Basis of opinion

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.



David H Malyon (Senior Statutory Auditor)
for and on behalf of Pawley & Malyon
14 Austin Friars
London
EC2N 2HE

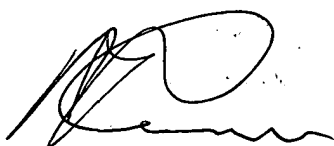
12 April 2016

Abbreviated Balance Sheet
31 March 2016

	Notes	2016 £	2015 £
CURRENT ASSETS			
Debtors		551,620	522,941
Cash at bank		186,532	169,410
		<u>738,152</u>	<u>692,351</u>
CREDITORS			
Amounts falling due within one year		3,156,262	3,169,681
		<u>(2,418,110)</u>	<u>(2,477,330)</u>
NET CURRENT LIABILITIES			
		<u>(2,418,110)</u>	<u>(2,477,330)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(2,418,110)</u>	<u>(2,477,330)</u>
CAPITAL AND RESERVES			
Called up share capital	2	917,000	917,000
Profit and loss account		(3,335,110)	(3,394,330)
		<u>(2,418,110)</u>	<u>(2,477,330)</u>
SHAREHOLDERS' FUNDS		<u>(2,418,110)</u>	<u>(2,477,330)</u>

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 12 April 2016 and were signed on its behalf by:



A Conner - Director

Arista Tubes Limited

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

1. Accounting policies

Basis of preparing the financial statements

The accounts have been prepared on the going concern basis as the directors believe that the company will continue to have access to adequate funding from the ultimate parent company Essel Propack Limited to enable it to continue to operate as a going concern. As with any company placing reliance on other group entities for financial support, the directors acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, such support has been provided, and they have no reason to believe that it will not continue for a period of at least 12 months from that date.

In light of the continuing support being received from the ultimate parent company, the directors are of the opinion that it is appropriate to prepare these financial statements on a going concern basis.

The financial statements do not include any adjustments that would result from this basis of preparation being inappropriate.

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).

Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 8 Related Party Disclosures, not to disclose related party transactions with wholly owned subsidiaries within the group.

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. Called up share capital

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
917,000	Ordinary	£1	<u>917,000</u>	<u>917,000</u>