

Registered number
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Aria Software Limited

Report and Accounts

30 September 2008

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Aria Software Limited
Report and accounts
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**Aria Software Limited
Company Information**

Director
J B Fry esq

Secretary
Mrs H L Fry

Auditors
White Hart Associates LLP
East House
109 South Worple Way
London
SW14 8TN

Registered office
Plantation House
261/3 Ecclesall Road
Sheffield
South Yorkshire S11 8NX

Registered number
04437027

Aria Software Limited
Director's Report

The director presents his report and accounts for the year ended 30 September 2008.

Principal activities

The company's principal activity during the year was that of IT software development.

Directors

The following persons served as directors during the year:

J B Fry esq

Disclosure of information to auditors

So far as each director at the date of approval of this report is aware:

- there is no relevant audit information of which the company's auditors are unaware; and
- the director has taken all steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the auditors are aware of that information.

Small company special provisions

The report of the director has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the board on 6 February 2009.



J B Fry esq
Director

Aria Software Limited

Statement of Director's Responsibilities

The director is responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the director to prepare accounts for each financial year. Under that law the director has elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The accounts are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the accounts comply with the Companies Act 1985. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Aria Software Limited
Independent auditors' report
to the shareholder of Aria Software Limited

We have audited the accounts of Aria Software Limited for the year ended 30 September 2008 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. These accounts have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2007).

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an 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 and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The director's responsibilities for preparing the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Director's Responsibilities.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Director's Report is consistent with the accounts.

In addition we report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions with the company is not disclosed.

We read the Director's Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the accounts, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

In accordance with the exemption provided by APB Ethical Standard – Provisions Available for Smaller Entities, we have prepared and submitted the company's returns to the tax authorities and assisted with the preparation of the accounts.

Opinion

In our opinion:

- the accounts give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the company's affairs as at 30 September 2008 and of its profit for the year then ended;
- the accounts have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Director's Report is consistent with the accounts.


White Hart Associates LLP
Registered auditors
6 February 2009

East House
109 South Worple Way
London
SW14 8TN

Aria Software Limited
Profit and Loss Account
for the year ended 30 September 2008

	Notes	2008 £	2007 £
Turnover		50,125	112,949
Cost of sales		(225)	(6,662)
Gross profit		<u>49,900</u>	<u>106,287</u>
Distribution costs		-	(3,069)
Administrative expenses		(3,222)	(4,696)
Operating profit	2	<u>46,678</u>	<u>98,522</u>
Interest receivable		303	601
Profit on ordinary activities before taxation		<u>46,981</u>	<u>99,123</u>
Tax on profit on ordinary activities	3	(13,352)	(19,825)
Profit for the financial year		<u><u>33,629</u></u>	<u><u>79,298</u></u>

Aria Software Limited
Balance Sheet
as at 30 September 2008

	Notes	2008 £	2007 £
Fixed assets			
Tangible assets	4	2,480	3,307
Current assets			
Debtors	5	136,769	109,500
Cash at bank and in hand		10,353	12,670
		<u>147,122</u>	<u>122,170</u>
Creditors: amounts falling due within one year	6	(9,800)	(19,825)
Net current assets		<u>137,322</u>	<u>102,345</u>
Total assets less current liabilities		<u>139,802</u>	<u>105,652</u>
Provisions for liabilities	7	(521)	-
Net assets		<u>139,281</u>	<u>105,652</u>
Capital and reserves			
Called up share capital	8	100	100
Profit and loss account	9	139,181	105,552
Shareholder's funds		<u>139,281</u>	<u>105,652</u>

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.



J B Fry esq
 Director

Approved by the board on 6 February 2009

Aria Software Limited
Notes to the Accounts
for the year ended 30 September 2008

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective 2007). The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company and a cashflow statement is provided in the consolidated accounts of the immediate and ultimate holding company, Alpha International Accommodation Limited.

The director is of the opinion that the company is reliant upon the financial support of its immediate and ultimate holding company, Alpha International Accommodation Limited.

Turnover

Turnover represents the value, net of value added tax and discounts, of services provided to its immediate and ultimate holding company, Alpha International Accommodation Limited.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Office equipment	25% reducing balance basis
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Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Operating profit	2008	2007
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	827	1,102
	<hr/>	<hr/>
3 Taxation	2008	2007
	£	£
UK corporation tax	12,831	19,825
Deferred tax	521	-
	<hr/>	<hr/>
	13,352	19,825

Aria Software Limited
Notes to the Accounts
for the year ended 30 September 2008

4 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 October 2007	11,088
At 30 September 2008	<u>11,088</u>
Depreciation	
At 1 October 2007	7,781
Charge for the year	<u>827</u>
At 30 September 2008	<u>8,608</u>
Net book value	
At 30 September 2008	<u>2,480</u>
At 30 September 2007	<u>3,307</u>

5 Debtors

	2008 £	2007 £
Amounts owed by group undertakings and undertakings in which the company has a participating interest	<u>136,769</u>	<u>109,500</u>

6 Creditors: amounts falling due within one year

	2008 £	2007 £
Corporation tax	<u>9,800</u>	<u>19,825</u>

7 Provisions for liabilities

Deferred taxation:	2008 £	2007 £
Accelerated capital allowances	<u>521</u>	<u>-</u>
	2008 £	2007 £
Deferred tax charge in profit and loss account	<u>521</u>	<u>-</u>
At 30 September	<u>521</u>	<u>-</u>

Aria Software Limited
Notes to the Accounts
for the year ended 30 September 2008

8 Share capital			2008	2007
			£	£
Authorised:				
Ordinary shares of £1 each			<u>1,000</u>	<u>1,000</u>
	2008	2007	2008	2007
	No	No	£	£
Allotted, called up and fully paid:				
Ordinary shares of £1 each	100	100	<u>100</u>	<u>100</u>

9 Profit and loss account	2008
	£
At 1 October	105,552
Profit for the year	33,629
	<u>139,181</u>
At 30 September 2008	

10 Holding company

The company's immediate and ultimate holding company is Alpha International Accommodation Limited, a company registered in England and Wales. Copies of the financial statements of Alpha International Accommodation Limited can be obtained from Plantation House, 261/3 Ecclesall Road, Sheffield, South Yorkshire, S11 8NX.

11 Controlling party

The ultimate controlling party is Mr J B Fry by virtue of his ownership of 90% of the issued equity share capital in the immediate and ultimate holding company, Alpha International Accommodation Limited.