

**REGISTERED NUMBER: 10626255 (England and Wales)**

**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD**

**17 FEBRUARY 2017 TO 31 MARCH 2018**

**FOR**

**ARISTA KIDS LTD**

Michael Filiou Plc  
Chartered Certified Accountants  
[www.michaelfiliou.com](http://www.michaelfiliou.com)  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

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FOR THE PERIOD 17 FEBRUARY 2017 TO 31 MARCH 2018**

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**ARISTA KIDS LTD**  
**COMPANY INFORMATION**  
**FOR THE PERIOD 17 FEBRUARY 2017 TO 31 MARCH 2018**

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**DIRECTOR:** A Aristidou

**REGISTERED OFFICE:** c/o Michael Filiou Plc  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

**REGISTERED NUMBER:** 10626255 (England and Wales)

**ACCOUNTANTS:** Michael Filiou Plc  
Chartered Certified Accountants  
[www.michaelfiliou.com](http://www.michaelfiliou.com)  
Salisbury House  
81 High Street  
Potters Bar  
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**ABRIDGED STATEMENT OF FINANCIAL POSITION**  
**31 MARCH 2018**

	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	4		3,869
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		8,851	
<b>CREDITORS</b>			
Amounts falling due within one year		<u>38,778</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(29,927)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(26,058)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5		1,000
Retained earnings			<u>(27,058)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(26,058)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

**ABRIDGED STATEMENT OF FINANCIAL POSITION - continued**  
**31 MARCH 2018**

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The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Statement of Financial Position for the period ended 31 March 2018 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 7 November 2018 and were signed by:

A Aristidou - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 17 FEBRUARY 2017 TO 31 MARCH 2018

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1. **STATUTORY INFORMATION**

Arista Kids Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office Equipment - 25% reducing balance

Fixtures & Fittings - 25% reducing balance

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position 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 profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 5.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE PERIOD 17 FEBRUARY 2017 TO 31 MARCH 2018**

**4. TANGIBLE FIXED ASSETS****COST**

Additions

At 31 March 2018

**DEPRECIATION**

Charge for period

At 31 March 2018

**NET BOOK VALUE**

At 31 March 2018

**Totals**  
**£**

5,159

5,159

1,290

1,2903,869**5. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:

Class:

Nominal

value:

1,000

Ordinary

£1

£

1,000**6. ULTIMATE CONTROLLING PARTY**

The controlling party is A Aristidou.

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE DIRECTOR  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
ARISTA KIDS LTD**

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**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Arista Kids Ltd for the period ended 31 March 2018 which comprise the Income Statement, Abridged Statement of Financial Position, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the director of Arista Kids Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Arista Kids Ltd and state those matters that we have agreed to state to the director of Arista Kids Ltd in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Arista Kids Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Arista Kids Ltd. You consider that Arista Kids Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Arista Kids Ltd. 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 statutory financial statements.

Michael Filiou Plc  
Chartered Certified Accountants  
[www.michaelfiliou.com](http://www.michaelfiliou.com)  
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81 High Street  
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Hertfordshire  
EN6 5AS

7 November 2018



This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.