

Registered Number 03404773

ARIA TECHNOLOGY LIMITED

Abbreviated Accounts

31 January 2016

Abbreviated Balance Sheet as at 31 January 2016

	Notes	2016	2015
		£	£
Fixed assets			
Tangible assets	2	-	121,244
		<u>-</u>	<u>121,244</u>
Current assets			
Stocks		-	289,179
Debtors		98,505	369,529
Cash at bank and in hand		52,642	312,984
		<u>151,147</u>	<u>971,692</u>
Creditors: amounts falling due within one year		<u>(129,353)</u>	<u>(1,057,195)</u>
Net current assets (liabilities)		<u>21,794</u>	<u>(85,503)</u>
Total assets less current liabilities		<u>21,794</u>	<u>35,741</u>
Provisions for liabilities		0	(8,093)
Total net assets (liabilities)		<u>21,794</u>	<u>27,648</u>
Capital and reserves			
Called up share capital	3	20,100	20,100
Profit and loss account		1,694	7,548
Shareholders' funds		<u>21,794</u>	<u>27,648</u>

- For the year ending 31 January 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 28 October 2016

And signed on their behalf by:

A Taheri, Director

Notes to the Abbreviated Accounts for the period ended 31 January 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover policy

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 online sales, and when the goods have been dispatched and accepted by the customer, for credit and counter sales.

Tangible assets depreciation policy

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 and equipment 25% reducing balance
 Motor vehicles 25% reducing balance

Other accounting policies

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.

2 Tangible fixed assets

	£
Cost	
At 1 February 2015	1,367,863
Additions	1,760
Disposals	(1,369,622)
Revaluations	-
Transfers	-
At 31 January 2016	<u>1</u>
Depreciation	
At 1 February 2015	1,246,619
Charge for the year	7,586
On disposals	(1,254,204)
At 31 January 2016	<u>1</u>
Net book values	

At 31 January 2016	<u>0</u>
At 31 January 2015	<u>121,244</u>

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	<i>£</i>	<i>£</i>
20,100 Ordinary shares of £1 each	20,100	20,100

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