

**ARIVISTA LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

Arivista Ltd
Unaudited Financial Statements
For The Year Ended 30 September 2017

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Arivista Ltd
Balance Sheet
As at 30 September 2017

Registered number: 05926607

		2017		2016	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		196,520		144,500
			<u>196,520</u>		<u>144,500</u>
CURRENT ASSETS					
Cash at bank and in hand		52,340		37,740	
		<u>52,340</u>		<u>37,740</u>	
			52,340		37,740
Creditors: Amounts Falling Due Within One Year	5	(6,641)		(6,865)	
		<u>(6,641)</u>		<u>(6,865)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>45,699</u>		<u>30,875</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>242,219</u>		<u>175,375</u>
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(9,884)		-
			<u>(9,884)</u>		<u>-</u>
NET ASSETS			<u>232,335</u>		<u>175,375</u>
CAPITAL AND RESERVES					
Called up share capital	6		2		2
Profit and Loss Account			<u>232,333</u>		<u>175,373</u>
SHAREHOLDERS' FUNDS			<u>232,335</u>		<u>175,375</u>

Arivista Ltd
Balance Sheet (continued)
As at 30 September 2017

For the year ending 30 September 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mrs Nicola Palmer

19 March 2018

The notes on pages 3 to 4 form part of these financial statements.

Arivista Ltd
Notes to the Unaudited Accounts
For The Year Ended 30 September 2017

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Going Concern Disclosure

The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

1.3. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

1.5. Investment properties

Investment properties shall not be subject to periodic charges for depreciation except for properties held on lease, which shall be depreciated at least over the period when the unexpired term is 20 years or less.

Investment properties shall be included in the balance sheet at their market value.

1.6. Taxation

Corporation expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

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Arivista Ltd
Notes to the Unaudited Accounts (continued)
For The Year Ended 30 September 2017

3. Tangible Assets

	Investment Properties £
Cost	
As at 1 October 2016	144,500
Revaluation	52,020
As at 30 September 2017	<u>196,520</u>
Net Book Value	
As at 30 September 2017	<u>196,520</u>
As at 1 October 2016	<u>144,500</u>

4. Debtors

	2017 £	2016 £
Due within one year		

5. Creditors: Amounts Falling Due Within One Year

	2017 £	2016 £
Trade creditors	917	108
Corporation tax	3,591	5,317
Accruals and deferred income	375	375
Directors' loan accounts	1,758	1,065
	<u>6,641</u>	<u>6,865</u>

6. Share Capital

	Value £	Number	2017 £	2016 £
Allotted, called up and fully paid				
Ordinary shares	1,000	2	2	2

7. General Information

Arivista Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 05926607. The registered office is 17 Meadowcroft , Stansted, Mountfitchet, Essex, CM24 8LD.

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.