

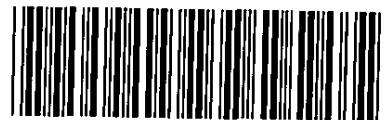
Company Registration No. SC313169 (Scotland)

Aydia Group Limited

Abbreviated accounts

for the year ended 30 June 2013

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Aydia Group Limited

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Aydia Group Limited

Abbreviated balance sheet As at 30 June 2013

	Notes	2013 £	£	2012 £	£
Fixed assets					
Tangible assets	2	1,240,860		1,306,800	
Investments	2	170,002		170,002	
		<u>1,410,862</u>		<u>1,476,802</u>	
Current assets					
Debtors		1,217,756		1,239,918	
Cash at bank and in hand		9,570		572	
		<u>1,227,326</u>		<u>1,240,490</u>	
Creditors: amounts falling due within one year		<u>(200,501)</u>		<u>(198,813)</u>	
Net current assets		<u>1,026,825</u>		<u>1,041,677</u>	
Total assets less current liabilities		<u>2,437,687</u>		<u>2,518,479</u>	
Creditors: amounts falling due after more than one year		<u>(529,512)</u>		<u>(650,016)</u>	
Net assets		<u>1,908,175</u>		<u>1,868,463</u>	
Capital and reserves					
Called up share capital	3	79,998		79,998	
Other reserves		39,999		39,999	
Profit and loss account		1,788,178		1,748,466	
Shareholders' funds		<u>1,908,175</u>		<u>1,868,463</u>	

Aydia Group Limited

Abbreviated balance sheet (continued)

As at 30 June 2013

For the financial year ended 30 June 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board and authorised for issue on 6 August 2013



VI Okhai
Director

Company Registration No. SC313169

Aydia Group Limited

Notes to the abbreviated accounts For the year ended 30 June 2013

1 Accounting policies

1.1 Accounting convention

The accounts are prepared under the historical cost convention.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

1.2 Compliance with accounting standards

The accounts are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover arises wholly from the business of property rental, is stated net of discounts and VAT, and is recognised when it is receivable.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land 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:

Land and buildings Freehold	4% straight line
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1.5 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

1.6 Taxation

The tax expense represents the sum of the corporation tax and deferred tax charge for the year.

The tax currently payable is based on taxable profit for the year. The company's liability for current tax is calculated using the tax rates that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is measured on differences between the carrying amounts of assets and liabilities in the accounts and the corresponding tax bases, as used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all temporary timing differences that have originated but not reversed by the balance sheet date and are not recognised as permanent differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available in the future. Deferred tax is calculated at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is charged or credited in the profit and loss accounts, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Aydia Group Limited

Notes to the abbreviated accounts (continued) For the year ended 30 June 2013

1 Accounting policies (continued)

1.7 Group accounts

The company and its subsidiaries comprise a small group. These accounts present information about the company as an individual undertaking and not about the group.

2 Fixed assets

	Tangible assets	Investments	Total
	£	£	£
Cost			
At 1 July 2012 and at 30 June 2013	1,648,500	170,002	1,818,502
Depreciation			
At 1 July 2012	341,700	-	341,700
Charge for the year	65,940	-	65,940
At 30 June 2013	407,640	-	407,640
Net book value			
At 30 June 2013	1,240,860	170,002	1,410,862
At 30 June 2012	1,306,800	170,002	1,476,802

Aydia Group Limited

Notes to the abbreviated accounts (continued) For the year ended 30 June 2013

2 Fixed assets (continued)

Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

Company	Country of registration or incorporation	Class	Shares held %
Subsidiary undertakings			
Medea International Limited	Scotland	Ordinary	100.00
It Just Works.co.uk Limited	Scotland	Ord £1 shares	100.00
Lightbulb International plc	Scotland	Ordinary	100.00

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Principal activity	Capital and reserves 2013 £	Profit/(loss) for the year 2013 £
Medea International Limited	Sale of computer related and other products	119,616	(57,484)
It Just Works.co.uk Limited	Dormant	1	-
Lightbulb International plc	Dormant	50,000	-

3 Share capital	2013 £	2012 £
Allotted, called up and fully paid 79,998 Ordinary shares of £1 each	79,998	79,998

4 Ultimate parent company

The company is controlled by YI Okhai, director.