

REGISTERED NUMBER: 04841908 (England and Wales)

Unaudited Financial Statements
for the Year Ended 31 December 2018
for
BARIAN TECHNOLOGY LIMITED

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

BARIAN TECHNOLOGY LIMITED
Company Information
FOR THE YEAR ENDED 31 DECEMBER 2018

DIRECTOR: S Dipple

SECRETARY: I Rose

REGISTERED OFFICE: 31 - 41 Worship Street
London
EC2A 2DX

REGISTERED NUMBER: 04841908 (England and Wales)

ACCOUNTANTS: Marchant Lewis Limited
31-41 Worship Street
London
EC2A 2DX

BARIAN TECHNOLOGY LIMITED (REGISTERED NUMBER: 04841908)

**Balance Sheet
31 DECEMBER 2018**

	Notes	31.12.18 £	£	31.12.17 £	£
FIXED ASSETS					
Tangible assets	4		1,595		1,876
CURRENT ASSETS					
Stocks		9,350		7,633	
Debtors	5	84,997		106,700	
Cash at bank		<u>34</u>		<u>34</u>	
		94,381		114,367	
CREDITORS					
Amounts falling due within one year	6	<u>39,164</u>		<u>56,238</u>	
NET CURRENT ASSETS			<u>55,217</u>		<u>58,129</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>56,812</u>		<u>60,005</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>56,810</u>		<u>60,003</u>
SHAREHOLDERS' FUNDS			<u>56,812</u>		<u>60,005</u>

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

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

The director acknowledges her 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
- (b) 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.

Balance Sheet - continued
31 DECEMBER 2018

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.

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 8 July 2019 and were signed by:

S Dipple - Director

**Notes to the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2018**

1. STATUTORY INFORMATION

Barian Technology Limited 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.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- Straight line over 3 years

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year 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 balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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.

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2018**

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2017 - 4) .

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2018 and 31 December 2018	<u>7,135</u>	<u>3,795</u>	<u>10,930</u>
DEPRECIATION			
At 1 January 2018	5,259	3,795	9,054
Charge for year	<u>281</u>	<u>-</u>	<u>281</u>
At 31 December 2018	<u>5,540</u>	<u>3,795</u>	<u>9,335</u>
NET BOOK VALUE			
At 31 December 2018	<u>1,595</u>	<u>-</u>	<u>1,595</u>
At 31 December 2017	<u>1,876</u>	<u>-</u>	<u>1,876</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18 £	31.12.17 £
Trade debtors	17,615	18,820
Other debtors	63,672	83,919
Prepayments	<u>3,710</u>	<u>3,961</u>
	<u>84,997</u>	<u>106,700</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18 £	31.12.17 £
Bank loans and overdrafts	3,556	1,556
Trade creditors	12,494	7,389
Tax	6,222	10,487
Social security and other taxes	11,917	33,461
Accrued expenses	<u>4,975</u>	<u>3,345</u>
	<u>39,164</u>	<u>56,238</u>

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2018**

7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 December 2018 and 31 December 2017:

	31.12.18 £	31.12.17 £
S Dipple		
Balance outstanding at start of year	83,219	76,732
Amounts advanced	-	6,487
Amounts repaid	(21,547)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>61,672</u>	<u>83,219</u>

The sum of £61,672 is included in other debtors (2017 - £83,219).

8. RELATED PARTY DISCLOSURES

The controlling party is S Dipple by virtue of her ownership of 100% of the issued ordinary share capital of the company.

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.