REGISTERED NUMBER: 04841908 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31 December 2019

for

BARIAN TECHNOLOGY LIMITED

Contents of the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2019

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

BARIAN TECHNOLOGY LIMITED

Company Information
FOR THE YEAR ENDED 31 DECEMBER 2019

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

Balance Sheet
31 DECEMBER 2019

	Notes	31.12.19 £	£	31.12.18 £	£
FIXED ASSETS					
Tangible assets	4		9,981		1,595
CURRENT ASSETS					
Stocks		7,400		9,350	
Debtors	5	157,064		84,997	
Cash at bank		6,941		34	
		171,405		94,381	
CREDITORS					
Amounts falling due within one year	6	103,429		39,164	
NET CURRENT ASSETS			67,976		55,217
TOTAL ASSETS LESS CURRENT LIABILITIES			77,957		56,812
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			77,955		56,810
SHAREHOLDERS' FUNDS			77,957		56,812

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 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

(b) 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 DECEMBER 2019

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 20 November 2020 and were signed by:

S Dipple - Director

The notes form part of these financial statements

Notes to the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2019

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
Motor vehicles	- 25% on reducing balance
Computer equipment	- Straight line over 3 years

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

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.

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 5 (2018 - 4) .

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2019	7,135	-	3,795	10,930
Additions	-	11,500	-	11,500
At 31 December 2019	7,135	11,500	3,795	22,430
DEPRECIATION				
At 1 January 2019	5,540	-	3,795	9,335
Charge for year	239	2,875	-	3,114
At 31 December 2019	5,779	2,875	3,795	12,449
NET BOOK VALUE				
At 31 December 2019	1,356	8,625	-	9,981
At 31 December 2018	1,595	-	-	1,595

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.19 £	31.12.18 £
Trade debtors	69,382	17,615
Other debtors	85,674	63,672
Prepayments	2,008	3,710
	157,064	84,997

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.19 £	31.12.18 £
Bank loans and overdrafts	-	3,556
Trade creditors	43,059	12,494
Tax	26,223	6,222
Social security and other taxes	25,541	11,917
Accrued expenses	8,606	4,975
	103,429	39,164

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7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 December 2019 and 31 December 2018:

	31.12.19	31.12.18
	£	£
S Dipple		
Balance outstanding at start of year	61,672	83,219
Amounts advanced	22,002	-
Amounts repaid	-	(21,547)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	83,674	61,672

The sum of £83,674 in included in other debtors (2018 - £61,672).

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.