REGISTERED NUMBER: 04841908 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31 December 2022

for

BARIAN TECHNOLOGY LIMITED

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FOR THE YEAR ENDED 31 DECEMBER 2022

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BARIAN TECHNOLOGY LIMITED

Company Information
FOR THE YEAR ENDED 31 DECEMBER 2022

DIRECTOR:	S Dipple
SECRETARY:	I Rose
REGISTERED OFFICE:	Unit 1 St Georges Works Delamare Road Cheshunt EN8 9AP
REGISTERED NUMBER:	04841908 (England and Wales)
ACCOUNTANTS:	Marchant Lewis Limited 105a Caversham Avenue London N13 4LL

Balance Sheet
31 DECEMBER 2022

	Notes	31.12.22 £	£	31.12.21 £	£
FIXED ASSETS					
Tangible assets	4		26,949		36,731
CURRENT ASSETS					
Stocks		7,400		7,400	
Debtors	5	232,732		217,681	
Cash at bank		8,821		40,254	
		248,953		265,335	
CREDITORS					
Amounts falling due within one year	6	175,227		184,800	
NET CURRENT ASSETS			73,726		80,535
TOTAL ASSETS LESS CURRENT LIABILITIES			100,675		117,266
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			100,673		117,264
SHAREHOLDERS' FUNDS			100,675		117,266

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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 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 30 August 2023 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 2022

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 6 (2021 - 7) .

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4. TANGIBLE FIXED ASSETS

	Fixtures and fittings	Motor vehicles	Computer equipment	Totals
	£	£	£	£
COST				
At 1 January 2022	7,135	51,460	6,581	65,176
Additions	-	2,000	-	2,000
Disposals	-	(2,000)	-	(2,000)
At 31 December 2022	7,135	51,460	6,581	65,176
DEPRECIATION				
At 1 January 2022	6,155	16,638	5,652	28,445
Charge for year	147	8,706	929	9,782
At 31 December 2022	6,302	25,344	6,581	38,227
NET BOOK VALUE				
At 31 December 2022	833	26,116	-	26,949
At 31 December 2021	980	34,822	929	36,731

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade debtors	89,037	81,458
Other debtors	141,738	130,739
Prepayments	1,957	5,484
	232,732	217,681

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Bank loans and overdrafts	21,448	25,000
Hire purchase contracts	20,822	27,187
Trade creditors	20,192	20,082
Tax	47,229	53,248
Social security and other taxes	60,522	54,412
Accrued expenses	5,014	4,871
	175,227	184,800

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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 2022 and 31 December 2021:

	31.12.22	31.12.21
	£	£
S Dipple		
Balance outstanding at start of year	122,429	106,376
Amounts advanced	10,259	16,053
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	132,688	122,429

The sum of £132,688 is included in other debtors (2021 - £122,429)..

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.