

NAR TECHNOLOGY LTD

Abridged Accounts

Period of accounts

Start date: 01 August 2024

End date: 31 July 2025

NAR TECHNOLOGY LTD
Contents Page
For the year ended 31 July 2025

Accountants' report

Statement of financial position

Notes to the financial statements

NAR TECHNOLOGY LTD
Accountants' Report
For the year ended 31 July 2025

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Nar Technology LTD for the year ended 31 July 2025.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Nar Technology LTD for the year ended 31 July 2025 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of Nar Technology LTD, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Nar Technology LTD and state those matters that we have agreed to state to the Board of Directors of Nar Technology LTD, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Nar Technology LTD and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Nar Technology LTD has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Nar Technology LTD. You consider that Nar Technology LTD is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Nar Technology LTD. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts

31 July 2025.

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FDCA Limited
Office 2 Bennet's House
21 Leyton Road
Harpenden
AL5 2HU
19 April 2026

NAR TECHNOLOGY LTD
Statement of Financial Position
As at 31 July 2025

	Notes	31/07/2025 £	31/07/2024 £
Fixed assets			
Tangible fixed assets	3	5,534	6,365
		5,534	6,365
Current assets			
Debtors		3,826	13,223
Cash at bank and in hand		556	1,064
		4,382	14,287
Creditors: amount falling due within one year		28	(1,180)
Net current assets		4,410	13,107
Total assets less current liabilities		9,944	19,472
Creditors: amount falling due after more than one year		(5,761)	(10,241)
Net assets		4,183	9,231
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		4,083	9,131
Shareholders' funds		4,183	9,231

For the year ended 31 July 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These 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 to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 19 April 2026 and were signed by:

Buket DEMIR
Director

NAR TECHNOLOGY LTD

Notes to the Abridged Financial Statements

For the year ended 31 July 2025

General Information

Nar Technology LTD is a private company, limited by shares, registered in England and Wales, registration number 11562148, registration address Office 2 Bennet's House, 21 Leyton Road, Harpenden, Hertfordshire, AL5 2HU.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Website cost

Planning and operating costs for the company's website are charged to the income statement as incurred.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

Dividends

Proposed dividends are only included as liabilities in the statement of financial position when their payment has been approved by the shareholders prior to the statement of financial position date.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	18% Reducing Balance
Fixtures and Fittings	18% Reducing Balance

2. Average number of employees

Average number of employees during the year was 1 (2024 : 1).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£
At 01 August 2024	3,634	8,253	916	12,803
Additions	-	-	1,099	1,099
Disposals	-	-	-	-
At 31 July 2025	3,634	8,253	2,015	13,902
Depreciation				
At 01 August 2024	2,949	3,376	113	6,438
Charge for year	535	1,217	178	1,930
On disposals	-	-	-	-
At 31 July 2025	3,484	4,593	291	8,368
Net book values				
Closing balance as at 31 July 2025	150	3,660	1,724	5,534
Opening balance as at 01 August 2024	685	4,877	803	6,365

4. Share Capital**Authorised**

100 Ordinary shares of £1.00 each

Allotted, called up and fully paid

100 Ordinary shares of £1.00 each

	31/07/2025	31/07/2024
	£	£
	100	100
	100	100

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.