REGISTERED NUMBER: 03404773 (England and Wales)

Financial Statements

for the Year Ended 31 January 2021

for

Aria Technology Limited

Contents of the Financial Statements for the Year Ended 31 January 2021

Aria Technology Limited

Company Information
for the Year Ended 31 January 2021

DIRECTOR:	Mr A Taheri
REGISTERED OFFICE:	Aria House Belle Vue Ave Pottery Lane Manchester M12 4AS
REGISTERED NUMBER:	03404773 (England and Wales)
AUDITORS:	Sterling Partners Limited Chartered Accountants Statutory Auditors 2nd Floor, Grove House 774-780 Wilmslow Road Didsbury Manchester Greater Manchester M20 2DR
BANKERS:	Barclays Bank plc Manchester City Branch 51 Mosley Street Manchester M60 2AU

Balance Sheet
31 January 2021

	Notes	2021 £	2020 £
CURRENT ASSETS			
Debtors	4	7,036	2,240
CREDITORS			
Amounts falling due within one year	5	29,080	-
NET CURRENT (LIABILITIES)/ASSETS		(22,044)	2,240
TOTAL ASSETS LESS CURRENT LIABILITIES		(22,044)	2,240
CAPITAL AND RESERVES			
Called up share capital	6	20,100	20,100
Retained earnings	7	(42,144)	(17,860)
SHAREHOLDERS' FUNDS		(22,044)	2,240

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 29 October 2021 and were signed by:

Mr A Taheri - Director

1. **STATUTORY INFORMATION**

Aria 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.

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2020 - 1) .

4. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Amounts owed by group undertakings	2,786	2,240
VAT	4,250	-
	7,036	2,240

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Amounts owed to group undertakings	16,922	-
Directors' current accounts	12,158	-
	29,080	-

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6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2021 £	2020 £
20,100	Ordinary	1	20,100	20,100

7. RESERVES

	Retained earnings £
At 1 February 2020	(17,860)
Deficit for the year	(24,284)
At 31 January 2021	(42,144)

8. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Mir Seyed Mokhtassi (Senior Statutory Auditor)
for and on behalf of Sterling Partners Limited

9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 January 2021 and 31 January 2020:

	2021 £	2020 £
Mr A Taheri		
Balance outstanding at start of year	-	-
Amounts repaid	(12,158)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	(12,158)	-

10. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mr A Taheri.

11. PARENT COMPANY

Aria Technology Limited is a subsidiary of Aria Technology Holdings Limited. The registered office is Aria House, Belle Vue Avenue, Manchester, M12 4AS.