REGISTERED NUMBER: 10562861 (England and Wales)

Financial Statements

for the period

13th January 2017 to 31st January 2018

for

APHELION NETWORKS LIMITED

Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

Contents of the Financial Statements
for the period 13th January 2017 to 31st January 2018

APHELION NETWORKS LIMITED

Company Information
for the period 13th January 2017 to 31st January 2018

DIRECTORS:	S P M M Alborzpour J P C M Alborzpour
REGISTERED OFFICE:	1 Tower House Tower Centre Hoddesdon Hertfordshire EN11 8UR
REGISTERED NUMBER:	10562861 (England and Wales)
ACCOUNTANTS:	Attenboroughs (Accountants) Limited Chartered Certified Accountants 1 Tower House Tower Centre Hoddesdon Hertfordshire EN11 8UR

Balance Sheet
31st January 2018

	Notes	£	£
FIXED ASSETS			
Tangible assets	4		2,729
CURRENT ASSETS			
Debtors	5	3,187	
Cash at bank		20,966	
		24,153	
CREDITORS			
Amounts falling due within one year	6	24,326	
NET CURRENT LIABILITIES			(173)
TOTAL ASSETS LESS CURRENT LIABILITIES			2,556
PROVISIONS FOR LIABILITIES			519
NET ASSETS			2,037
CAPITAL AND RESERVES			
Called up share capital	7		2
Retained earnings	8		2,035
SHAREHOLDERS' FUNDS			2,037

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

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

The directors acknowledge their 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
31st January 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 Board of Directors on 7th September 2018 and were signed on its behalf by:

S P M M Alborzpour - Director

1. STATUTORY INFORMATION

APHELION NETWORKS 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.
Computer equipment - 25% on cost

Taxation
Taxation for the period 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 period 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 period was 2 .

continued...

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	3,638
At 31st January 2018	3,638
DEPRECIATION	
Charge for period	909
At 31st January 2018	909
NET BOOK VALUE	
At 31st January 2018	2,729

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Amounts recoverable on contract	2,400
Social security and other tax	787
	3,187

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	(1)
Tax	8,514
VAT	3,272
Directors' current accounts	12,456
Accrued expenses	85
	24,326

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
1	Ordinary	£1.00	1
1	'A' Ordinary	£1	1
			2

The following shares were issued during the period for cash at par :

1 Ordinary share of £1.00
1 'A' Ordinary share of £1

continued...

8. RESERVES

	Retained earnings £
Profit for the period	38,035
Dividends	(36,000)
At 31st January 2018	2,035

9. RELATED PARTY DISCLOSURES

During the period, total dividends of £36,000 were paid to the directors .