

**Financial Statements**  
**for the period**  
**30th January 2022 to 31st January 2023**  
**for**  
**APHELION NETWORKS LIMITED**

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

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**for the period 30th January 2022 to 31st January 2023**

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**APHELION NETWORKS LIMITED**

**Company Information**  
**for the period 30th January 2022 to 31st January 2023**

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**DIRECTOR:** S P M 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 2023**

	Notes	31/1/23 £	£	29/1/22 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		-		437
<b>CURRENT ASSETS</b>					
Debtors	5	9,097		8,466	
Cash at bank		<u>524</u>		<u>5,857</u>	
		9,621		14,323	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>11,599</u>		<u>9,472</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(1,978)</u>		<u>4,851</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(1,978)		5,288
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(11,839)		(16,180)
<b>PROVISIONS FOR LIABILITIES</b>			-		(83)
<b>NET LIABILITIES</b>			<u>(13,817)</u>		<u>(10,975)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		2		2
Retained earnings			<u>(13,819)</u>		<u>(10,977)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(13,817)</u>		<u>(10,975)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st January 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 31st January 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

**Balance Sheet - continued**  
**31st January 2023**

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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 20th October 2023 and were signed by:

S P M M Alborzpour - Director

**Notes to the Financial Statements  
for the period 30th January 2022 to 31st January 2023**

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**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 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.

**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 1 (2022 - 1).

Notes to the Financial Statements - continued  
for the period 30th January 2022 to 31st January 2023

4. **TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 30th January 2022 and 31st January 2023	<u>7,185</u>
<b>DEPRECIATION</b>	
At 30th January 2022	6,748
Charge for period	<u>437</u>
At 31st January 2023	<u>7,185</u>
<b>NET BOOK VALUE</b>	
At 31st January 2023	<u>-</u>
At 29th January 2022	<u>437</u>

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

	31/1/23 £	29/1/22 £
Directors' current accounts	6,879	7,679
Tax	1,431	-
Social security and other tax	<u>787</u>	<u>787</u>
	<u>9,097</u>	<u>8,466</u>

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

	31/1/23 £	29/1/22 £
Bank loans and overdrafts	4,736	4,736
Trade creditors	1,143	191
Tax	-	3,825
Other creditors	5,000	-
Accrued expenses	<u>720</u>	<u>720</u>
	<u>11,599</u>	<u>9,472</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31/1/23 £	29/1/22 £
Bank loans - 1-2 years	4,736	4,736
Bank loans - 2-5 years	<u>7,103</u>	<u>11,444</u>
	<u>11,839</u>	<u>16,180</u>

Notes to the Financial Statements - continued  
for the period 30th January 2022 to 31st January 2023

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31/1/23 £	29/1/22 £
1	Ordinary	£1.00	1	1
1	'A' Ordinary	£1.00	<u>1</u>	<u>1</u>
			<u>2</u>	<u>2</u>

9. **ULTIMATE CONTROLLING PARTY**

The controlling party is S P M M Alborzpour.



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.