

Unaudited Financial Statements for the Year Ended 31 August 2020

for

Ainiya Limited

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for the Year Ended 31 August 2020

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Ainiya Limited  
Company Information  
for the Year Ended 31 August 2020

**DIRECTOR:** Mrs K Li

**REGISTERED OFFICE:** Unit 10  
Leighton Industrial Park  
Billington Road  
Leighton Buzzard  
Bedfordshire  
LU7 4AJ

**REGISTERED NUMBER:** 10900597 (England and Wales)

**ACCOUNTANTS:** Cook The Books Limited  
10 Leighton Industrial Park  
Billington Road  
Leighton Buzzard  
Bedfordshire  
LU7 4AJ

Balance Sheet  
31 August 2020

	Notes	31.8.20 £	£	31.8.19 £	£
<b>FIXED ASSETS</b>					
Investment property	4		275,000		180,000
<b>CURRENT ASSETS</b>					
Debtors	5	10,296		-	
Prepayments and accrued income		43		43	
Cash at bank		87		2,002	
		<u>10,426</u>		<u>2,045</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>250,188</u>		<u>144,269</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(239,762)</u>		<u>(142,224)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			35,238		37,776
<b>PROVISIONS FOR LIABILITIES</b>	7		<u>6,080</u>		<u>6,080</u>
<b>NET ASSETS</b>			<u>29,158</u>		<u>31,696</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			<u>29,156</u>		<u>31,694</u>
			<u>29,158</u>		<u>31,696</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 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.

Balance Sheet - continued  
31 August 2020

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 14 December 2020 and were signed by:

Mrs K Li - Director

Notes to the Financial Statements  
for the Year Ended 31 August 2020

1. **STATUTORY INFORMATION**

Ainiya 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 as modified by the revaluation of certain assets.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**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 (2019 - 1).

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

4. **INVESTMENT PROPERTY**

	Total £
<b>FAIR VALUE</b>	
At 1 September 2019	180,000
Additions	95,000
At 31 August 2020	<u>275,000</u>
<b>NET BOOK VALUE</b>	
At 31 August 2020	<u>275,000</u>
At 31 August 2019	<u>180,000</u>

Fair value at 31 August 2020 is represented by:

	£
Valuation in 2018	180,000
Valuation in 2020	95,000
	<u>275,000</u>

If investment property had not been revalued it would have been included at the following historical cost:

	31.8.20 £	31.8.19 £
Cost	<u>243,000</u>	<u>148,000</u>

Investment property was valued on an open market basis on 31 August 2018 by the company director .

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

	31.8.20 £	31.8.19 £
Trade debtors	6,384	-
Other debtors	<u>3,912</u>	<u>-</u>
	<u>10,296</u>	<u>-</u>

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

	31.8.20 £	31.8.19 £
Taxation and social security	588	245
Other creditors	<u>249,600</u>	<u>144,024</u>
	<u>250,188</u>	<u>144,269</u>

7. **PROVISIONS FOR LIABILITIES**

	31.8.20 £	31.8.19 £
Deferred tax	<u>6,080</u>	<u>6,080</u>

7. **PROVISIONS FOR LIABILITIES - continued**

	Deferred tax £
Balance at 1 September 2019	<u>6,080</u>
Balance at 31 August 2020	<u>6,080</u>



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.