

REGISTERED NUMBER: OC399263

Ariya Neuro Care LLP

Filleted Unaudited Abridged Financial Statements

30 September 2021

Ariya Neuro Care LLP

Abridged Financial Statements

Year Ended 30 September 2021

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Ariya Neuro Care LLP

Abridged Statement of Financial Position

30 September 2021

		2021	2020
	Note	£	£
Fixed Assets			
Tangible assets	5	–	2,886,258
Current Assets			
Debtors		180,935	120,954
Cash at bank and in hand		–	94
		180,935	121,048
Creditors: amounts falling due within one year		–	2,358,467
Net Current Assets/(Liabilities)		180,935	(2,237,419)
Total Assets Less Current Liabilities		180,935	648,839
Creditors: amounts falling due after more than one year		166,000	–
Net Assets		14,935	648,839
Represented by:			
Loans and Other Debts due to Members			
Members' capital classified as a liability	7	–	217,000
Other amounts	7	14,935	431,839
		14,935	648,839
Members' Other Interests			
Other reserves		–	–
		14,935	648,839
Total Members' Interests			
Amounts due from members		(14,935)	–
Loans and other debts due to members	7	14,935	648,839
Members' other interests		–	–
		–	648,839

These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006 (as applied to LLPs), the abridged statement of comprehensive income has not been delivered.

Ariya Neuro Care LLP

Abridged Statement of Financial Position *(continued)*

30 September 2021

For the year ending 30 September 2021 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008) relating to small LLPs.

The members acknowledge their responsibilities for complying with the requirements of the Act (as applied to LLPs) with respect to accounting records and the preparation of abridged financial statements .

All of the members have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the year ending 30 September 2021 in accordance with Section 444(2A) of the Companies Act 2006 as applied to limited liability partnerships by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008.

These abridged financial statements were approved by the members and authorised for issue on 29 September 2022 , and are signed on their behalf by:

Mr R P Constable

Designated Member

Registered number: OC399263

Ariya Neuro Care LLP

Notes to the Abridged Financial Statements

Year Ended 30 September 2021

1. General information

The LLP is registered in England and Wales. The address of the registered office is 91-97 Saltergate, Chesterfield, Derbyshire, S40 1LA. The LLP is dormant following the sale of assets and liabilities on 1 October 2020.

2. Statement of compliance

These abridged financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', and the requirements of the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in December 2018 (SORP 2018).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity. All of the members have consented to the preparation of abridged accounts in accordance with Section 444(2A) of the Companies Act 2006.

Revenue recognition

The LLP is now dormant with the business and assets sold on 1 October 2020.

Members' participation rights

Members' participation rights are the rights of a member against the LLP that arise under the members' agreement (for example, in respect of amounts subscribed or otherwise contributed, remuneration and profits).

Members' participation rights in the earnings or assets of the LLP are analysed between those that are, from the LLP's perspective, either a financial liability or equity, in accordance with Section 22 of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', and the requirements of the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships'. A member's participation right results in a liability unless the right to any payment is discretionary on the part of the LLP.

Amounts subscribed or otherwise contributed by members, for example members' capital, are classed as equity if the LLP has an unconditional right to refuse payment to members. If the LLP does not have such an unconditional right, such amounts are classified as liabilities.

Where profits are automatically divided as they arise, so the LLP does not have an unconditional right to refuse payment, the amounts arising that are due to members are in the nature of liabilities. They are therefore treated as an expense in the Income statement in the relevant year. To the extent that they remain unpaid at the year end, they are shown as liabilities in the Statement of financial position.

All amounts due to members that are classified as liabilities are presented in the statement of financial position within 'Loans and other debts due to members' and are charged to the income statement within 'Members' remuneration charged as an expense'. Amounts due to members that are classified as equity are shown in the statement of financial position within 'Members' other interests'.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	15% reducing balance
Fixtures and fittings	-	25% reducing balance
Motor vehicles	-	25% straight line
Office equipment	-	25% reducing balance

There is no charge in respect of depreciation on freehold buildings for the period. In determining the residual value of freehold buildings, the directors have considered the amount they would currently obtain from disposal of the asset if the asset were already of the age and condition expected at the end of its useful life, having regard to the factors mentioned above. As a result, the directors estimate any depreciation charge to be immaterial and as such the depreciation charge is nil for the period.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

4. Employee numbers

The average number of persons employed by the LLP during the year, including the members with contracts of employment, amounted to Nil (2020: 38).

5. Tangible assets

	£
Cost	
At 1 October 2020	2,957,088
Disposals	(2,957,088)

At 30 September 2021	—

Depreciation	
At 1 October 2020	70,830
Disposals	(70,830)

At 30 September 2021	—

Carrying amount	
At 30 September 2021	—

At 30 September 2020	2,886,258

6. Secured liabilities

There is a legal charge and debenture over the property and assets held by the company.

7. Loans and other debts due to members

	2021	2020
	£	£
Amounts owed to members in respect of profits	14,935	431,839
Other amounts	—	217,000
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	14,935	648,839
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