

**BORA ENTERPRISE LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2017**

**BORA ENTERPRISE LIMITED**  
**UNAUDITED ACCOUNTS**  
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**BORA ENTERPRISE LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2017**

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<b>Director</b>	Mrs Bora Yun
<b>Company Number</b>	09135275 (England and Wales)
<b>Registered Office</b>	UNIT KR061 KINGSPARK BUSINESS CENTRE 152-178 KINGSTON ROAD NEW MALDEN SURREY KT3 3ST ENGLAND
<b>Accountants</b>	FURUICHOI & CO Mr A Raja, ACA 259-269 Old Marylebone Road London NW1 5RA

**BORA ENTERPRISE LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JULY 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	4	3,434	3,088
<b>Current assets</b>			
Inventories	5	1,500	27,500
Debtors	6	51,161	10,504
Cash at bank and in hand		36,824	34,725
		<u>89,485</u>	<u>72,729</u>
<b>Creditors: amounts falling due within one year</b>	7	(20,741)	(5,300)
<b>Net current assets</b>		<u>68,744</u>	<u>67,429</u>
<b>Total assets less current liabilities</b>		72,178	70,517
<b>Creditors: amounts falling due after more than one year</b>	8	(50,000)	(50,000)
<b>Net assets</b>		<u>22,178</u>	<u>20,517</u>
<b>Capital and reserves</b>			
Called up share capital	9	1,000	1,000
Profit and loss account		21,178	19,517
<b>Shareholders' funds</b>		<u>22,178</u>	<u>20,517</u>

For the year ending 31 July 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 8 November 2017.

Mrs Bora Yun  
 Director

Company Registration No. 09135275

**BORA ENTERPRISE LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2017**

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**1 Statutory information**

BORA ENTERPRISE LIMITED is a private company, limited by shares, registered in England and Wales, registration number 09135275. The registered office is UNIT KR061 KINGSPARK BUSINESS CENTRE, 152-178 KINGSTON ROAD, NEW MALDEN, SURREY, KT3 3ST, ENGLAND.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

These financial statements for the year ended 31 July 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 August 2015.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Tangible fixed assets policy***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	25% on reducing balance
Computer equipment	25% on reducing balance

**BORA ENTERPRISE LIMITED**  
**NOTES TO THE ACCOUNTS**  
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<b>4 Tangible fixed assets</b>	<b>Fixtures &amp; fittings</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 August 2016	-	4,118	4,118
Additions	952	539	1,491
At 31 July 2017	952	4,657	5,609
<b>Depreciation</b>			
At 1 August 2016	-	1,030	1,030
Charge for the year	238	907	1,145
At 31 July 2017	238	1,937	2,175
<b>Net book value</b>			
At 31 July 2017	714	2,720	3,434
At 31 July 2016	-	3,088	3,088
<b>5 Inventories</b>		<b>2017</b>	<b>2016</b>
		<b>£</b>	<b>£</b>
Finished goods		1,500	27,500
		1,500	27,500
<b>6 Debtors</b>		<b>2017</b>	<b>2016</b>
		<b>£</b>	<b>£</b>
Trade debtors		30,299	9,490
Other debtors		20,862	1,014
		51,161	10,504
<b>7 Creditors: amounts falling due within one year</b>		<b>2017</b>	<b>2016</b>
		<b>£</b>	<b>£</b>
Taxes and social security		221	5,300
Loans from directors		20,520	-
		20,741	5,300
<b>8 Creditors: amounts falling due after more than one year</b>		<b>2017</b>	<b>2016</b>
		<b>£</b>	<b>£</b>
Other creditors		50,000	50,000

**Director's loan**

The director, Mrs Bora Yun, made the investment of GBP 50,000 during the period ended 31 July 2015 in the form of a director's loan, which is unsecured and subordinated in favour of third-party creditors.

**BORA ENTERPRISE LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2017**

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**9 Share capital**

2017	2016
£	£

Allotted, called up and fully paid:  
1,000 Ordinary shares of £1 each

1,000	1,000
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**10 Average number of employees**

During the year the average number of employees was 3 (2016: 2).

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.