

REGISTERED NUMBER: 08382704 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 January 2018

for

Mia Kora Limited

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for the Year Ended 31 January 2018**

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Mia Kora Limited

Company Information
for the Year Ended 31 January 2018

DIRECTORS:

C S Mehangra
Mrs P Shah

REGISTERED OFFICE:

4 Bonnersfield Close
Harrow
Middlesex
HA1 2LQ

REGISTERED NUMBER:

08382704 (England and Wales)

BANKERS:

Barclays Bank Plc
355 Station Road
Edgware
Middlesex
HA1 2AN

Balance Sheet
31 January 2018

	Notes	31.1.18 £	£	31.1.17 £	£
FIXED ASSETS					
Tangible assets	3		1		1
CURRENT ASSETS					
Stocks		13,184		13,399	
Debtors	4	1,199		-	
Cash at bank		788		807	
		<u>15,171</u>		<u>14,206</u>	
CREDITORS					
Amounts falling due within one year	5	<u>57,590</u>		<u>49,072</u>	
NET CURRENT LIABILITIES			<u>(42,419)</u>		<u>(34,866)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(42,418)</u>		<u>(34,865)</u>
CAPITAL AND RESERVES					
Called up share capital	6		10		10
Retained earnings	7		<u>(42,428)</u>		<u>(34,875)</u>
SHAREHOLDERS' FUNDS			<u>(42,418)</u>		<u>(34,865)</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 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 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.
- (b)

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 28 August 2018 and were signed on its behalf by:

C S Mehangra - Director

Mrs P Shah - Director

Notes to the Financial Statements
for the Year Ended 31 January 2018

1. STATUTORY INFORMATION

Mia Kora 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.
Fixtures and fittings - 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Going concern

The company sustained a loss during the year and it had net liabilities as at 31st January 2018. The directors have confirmed that with retention of their loans they will continue to support the company indefinitely and on this basis they consider it appropriate to prepare these accounts on a going concern basis.

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2018**

3. TANGIBLE FIXED ASSETS

		Fixtures and fittings £
COST		
At 1 February 2017		
and 31 January 2018		<u>299</u>
DEPRECIATION		
At 1 February 2017		
and 31 January 2018		<u>298</u>
NET BOOK VALUE		
At 31 January 2018		<u>1</u>
At 31 January 2017		<u>1</u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.18	31.1.17
	£	£
Trade debtors	894	-
Other debtors	305	-
	<u>1,199</u>	<u>-</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.18	31.1.17
	£	£
Taxation and social security	-	457
Other creditors	57,590	48,615
	<u>57,590</u>	<u>49,072</u>

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			31.1.18	31.1.17
Number:	Class:	Nominal value:	£	£
10	Ordinary	£1	<u>10</u>	<u>10</u>

7. RESERVES

	Retained earnings £
At 1 February 2017	(34,875)
Deficit for the year	(7,553)
At 31 January 2018	<u>(42,428)</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.