

**Eunmi Lee Ltd****Registered number:** 08922063**Balance Sheet****as at 31 March 2020**

	Notes	2020 £	2019 £
<b>Current assets</b>			
Stocks		4,160	65,630
Debtors	3	133,669	55,667
Cash at bank and in hand		91,991	102,245
		<u>229,820</u>	<u>223,542</u>
<b>Creditors: amounts falling due within one year</b>	4	(122,117)	(156,207)
<b>Net current assets</b>		<u>107,703</u>	<u>67,335</u>
<b>Net assets</b>		<u>107,703</u>	<u>67,335</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		107,603	67,235
<b>Shareholder's funds</b>		<u>107,703</u>	<u>67,335</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

E M Lee

Director

Approved by the board on 29 December 2020

**Eunmi Lee Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2020**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**2 Employees**

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>4</u>	<u>2</u>

**3 Debtors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade debtors	25,734	35,302
Other debtors	107,935	20,365
	<u>133,669</u>	<u>55,667</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade creditors	14,475	10,070
Corporation tax	9,469	4,091
Other taxes and social security costs	2,588	1,135
Other creditors	95,585	140,911
	<u>122,117</u>	<u>156,207</u>

## **5 Other information**

Eunmi Lee Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Unit 27, Battersea Business Centre

99-109 Lavender Hill

London

SW11 5QL

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.