

REGISTERED NUMBER: 11577920 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

FOR

IORA ACQUISITION ENTERPRISES LIMITED

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for the Year Ended 30 September 2022**

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IORA ACQUISITION ENTERPRISES LIMITED

COMPANY INFORMATION
for the Year Ended 30 September 2022

DIRECTOR:

G Zilberstein

REGISTERED OFFICE:

Sentinel House
3 Ground Floor
Harvest Crescent
Fleet
Hampshire
GU51 2UZ

REGISTERED NUMBER:

11577920 (England and Wales)

ACCOUNTANTS:

Braham Noble Denholm & Co.
Rubicon House
Unit 5
Second Way
Wembley
Middlesex
HA9 0YJ

IORA ACQUISITION ENTERPRISES LIMITED (REGISTERED NUMBER: 11577920)

**ABRIDGED BALANCE SHEET
30 September 2022**

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	4		470		1,228
CURRENT ASSETS					
Debtors		10,516		25,719	
Cash at bank and in hand		<u>2,142</u>		<u>1,850</u>	
		12,658		27,569	
CREDITORS					
Amounts falling due within one year		<u>1,790,927</u>		<u>1,336,401</u>	
NET CURRENT LIABILITIES			<u>(1,778,269)</u>		<u>(1,308,832)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(1,777,799)</u>		<u>(1,307,604)</u>
CAPITAL AND RESERVES					
Called up share capital	5		100		100
Retained earnings	6		<u>(1,777,899)</u>		<u>(1,307,704)</u>
SHAREHOLDERS' FUNDS			<u>(1,777,799)</u>		<u>(1,307,604)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 30 September 2022 in accordance with Section 444(2A) of the Companies Act 2006.

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 19 June 2023 and were signed by:

G Zilberstein - Director

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 September 2022**

1. STATUTORY INFORMATION

IORA ACQUISITION ENTERPRISES 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.

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.

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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 5 (2021 - 8).

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 September 2022

4.	TANGIBLE FIXED ASSETS			Totals £
	COST			
	At 1 October 2021 and 30 September 2022			<u>3,502</u>
	DEPRECIATION			
	At 1 October 2021			2,274
	Charge for year			<u>758</u>
	At 30 September 2022			<u>3,032</u>
	NET BOOK VALUE			
	At 30 September 2022			<u>470</u>
	At 30 September 2021			<u>1,228</u>
5.	CALLED UP SHARE CAPITAL			
	Allotted, issued and fully paid:			
	Number:	Class:	Nominal value:	2022 2021
				£ £
	100	Ordinary	1	<u>100</u> <u>100</u>
6.	RESERVES			Retained earnings £
	At 1 October 2021			(1,307,704)
	Deficit for the year			<u>(470,195)</u>
	At 30 September 2022			<u>(1,777,899)</u>
7.	RELATED PARTY DISCLOSURES			
	As disclosed in other creditors, amounts owing to the parent company at the year-end is £1,772,807.			

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.