

Isabel Moura Ltd
Director's Report and Unaudited Financial Statements
for the year ended 31 May 2021

Isabel Moura Ltd

Contents

Company Information	<u>1</u>
Statement of Financial Position	<u>2</u>
Notes to the Unaudited Financial Statements	<u>3 to 5</u>

Isabel Moura Ltd

Company Information

Director	Isabel Moura da Silva
Registered office	3 Stanton House 5/7 High Road LONDON N22 6BH
Bank	Barclays Bank Shepherd's Bush 74 Shepherd's Bush Green Shepherd's Bush LONDON W12 8QE

Isabel Moura Ltd

Statement of Financial Position as at 31 May 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	<u>4</u>	242	725
Current assets			
Debtors	<u>5</u>	4,125	598
Cash at bank and in hand		14,544	8,347
		<u>18,669</u>	<u>8,945</u>
Creditors: Amounts falling due within one year		<u>(14,498)</u>	<u>(5,658)</u>
Net current assets		<u>4,171</u>	<u>3,287</u>
Net assets		<u>4,413</u>	<u>4,012</u>
Capital and reserves			
Called up share capital	<u>7</u>	1	1
Profit and loss account		<u>4,412</u>	<u>4,011</u>
Shareholders' funds		<u>4,413</u>	<u>4,012</u>

For the financial year ending 31 May 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The option not to file the Income Statement has been taken.

Approved and authorised by the director on 11 January 2022

Isabel Moura da Silva

Director

Isabel Moura Ltd

Notes to the Unaudited Financial Statements for the year ended 31 May 2021

1 General information

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

3 Stanton House
5/7 High Road
LONDON
N22 6BH

These financial statements were authorised for issue by the director on 11 January 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover as shown in the income statement represents amounts received or receivable for the provision of services in the course of the company's ordinary activities. Turnover is shown exclusive of Value Added Tax.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is charged so as to write off the cost of assets over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Equipment	33% on cost

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

Isabel Moura Ltd

Notes to the Unaudited Financial Statements for the year ended 31 May 2021

3 Directors and Employees

The average number of persons employed by the company (including the director) during the year, was one [1](2020 - 1).

4 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 June 2020	1,449	1,449
At 31 May 2021	1,449	1,449
Depreciation		
At 1 June 2020	724	724
Charge for the year	483	483
At 31 May 2021	1,207	1,207
Carrying amount		
At 31 May 2021	242	242
At 31 May 2020	725	725

5 Debtors

	2021 £	2020 £
Trade debtors	3,763	300
Prepayments	362	298
	4,125	598

6 Creditors

	Note	2021 £	2020 £
Due within one year			
Director's current account		7,349	1,193
UK Corporation tax		7,061	4,378
Accrued expenses		87	87
Other payables		1	-
		14,498	5,658

Isabel Moura Ltd

Notes to the Unaudited Financial Statements for the year ended 31 May 2021

7 Share capital

Allotted, called up and fully paid shares

	2021		2020	
	No.	£	No.	£
Ordinary share of £1 each	1	1	1	1

8 Dividends

Final dividends paid

	2021 £	2020 £
Final dividend of £16,500 (2020 - £17,500) per each Ordinary share	16,500	17,500

Interim dividends paid

	2021 £	2020 £
Interim dividend of £5,000 (2020 - £Nil) per each Ordinary share	5,000	-

9 Related party transactions

Dividends paid to directors

	2021 £	2020 £
Isabel Moura da Silva		
Equity dividends on Ordinary shares	21,500	17,500

Director's remuneration

	2021 £	2020 £
Isabel de Moura da Silva (salary and benefits)	8,794	8,654

Loan from the Director

At the end of the reporting period the company owed the director, Ms Isabel Moura da Silva, £7,349. This loan is interest free and repayable on demand.

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.