

**COMPANY REGISTRATION NUMBER: 11178662**

**TOYA CAPITAL LIMITED**

**UNAUDITED FINANCIAL STATEMENTS**

**31 March 2020**

**TOYA CAPITAL LIMITED**  
**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2020**

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# **TOYA CAPITAL LIMITED**

## **DIRECTORS' REPORT**

### **YEAR ENDED 31 MARCH 2020**

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2020 .

#### **DIRECTORS**

The directors who served the company during the year were as follows:

Mr O Brakin

Mrs A Rabau-Brakin

#### **SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 5 July 2021 and signed on behalf of the board by:

Mr O Brakin

Director

Registered office:

New Burlington House

1075 Finchley Road

London

United Kingdom

NW11 0PU

**TOYA CAPITAL LIMITED**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**YEAR ENDED 31 MARCH 2020**

	<b>Year to</b>	Period from	
	<b>31 Mar 20</b>	30 Jan 18 to	31 Mar 19
Note	£		£
Administrative expenses	( 135,833)	( 5,375)	
Other operating income	—	5,000	
	-----	-----	
<b>OPERATING LOSS</b>	<b>( 135,833)</b>	<b>( 375)</b>	
Other interest receivable and similar income	( 13,541)	13,541	
	-----	-----	
<b>(LOSS)/PROFIT BEFORE TAXATION</b>	<b>( 149,374)</b>	13,166	
Tax on (loss)/profit		<b>2,558</b>	( 2,558)
		-----	-----
<b>(LOSS)/PROFIT FOR THE FINANCIAL YEAR AND TOTAL COMPREHENSIVE INCOME</b>		<b>( 146,816)</b>	10,608
		-----	-----
Dividends paid and payable	—	( 4,000)	
<b>RETAINED EARNINGS AT THE START OF THE YEAR</b>	<b>6,608</b>	—	
	-----	-----	
<b>RETAINED (LOSSES)/EARNINGS AT THE END OF THE YEAR</b>	<b>( 140,208)</b>	6,608	
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All the activities of the company are from continuing operations.

**TOYA CAPITAL LIMITED**  
**STATEMENT OF FINANCIAL POSITION**

**31 March 2020**

		2020		2019
	Note	£	£	£
<b>CURRENT ASSETS</b>				
Debtors	4	–		149,314
Cash at bank and in hand		4,904		4,964
		-----		-----
		4,904		154,278
<b>CREDITORS: amounts falling due within one year</b>				
	5	( 145,112)		( 147,670)
		-----		-----
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<b>( 140,208)</b>	6,608
			-----	-----
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>( 140,208)</b>	6,608
			-----	-----
<b>NET (LIABILITIES)/ASSETS</b>			<b>( 140,208)</b>	6,608
			-----	-----
<b>CAPITAL AND RESERVES</b>				
Profit and loss account			<b>( 140,208)</b>	6,608
			-----	-----
<b>SHAREHOLDERS (DEFICIT)/FUNDS</b>			<b>( 140,208)</b>	6,608
			-----	-----

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31 March 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 5 July 2021 , and are signed on behalf of the board by:

Mr O Brakin

Director

Company registration number: 11178662

**TOYA CAPITAL LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2020**

**1. GENERAL INFORMATION**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is New Burlington House, 1075 Finchley Road, London, NW11 0PU, United Kingdom.

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

**3. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

The financial statements have been prepared in accordance with the accounting principles appropriate to a going concern notwithstanding the deficiency in net current assets at the balance sheet date. The directors consider this to be appropriate having regard to the continued support by the company's directors and principal creditors.

**Income tax**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

#### 4. DEBTORS

	2020	2019
	£	£
Trade debtors	( 170,839)	–
Other debtors	170,839	149,314
	-----	-----
	–	149,314
	-----	-----

The company has made a provision against the debt of £170,839 due to the company. The debt is in legal proceedings and Toya Capital Limited reserves all of its rights in respect of the debt and any other rights it may have in connection with the debts.

#### 5. CREDITORS: amounts falling due within one year

	2020	2019
	£	£
Corporation tax	–	2,558
Other creditors	145,112	145,112
	-----	-----
	145,112	147,670
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Included in the other creditors is £ 135,312 (2019: £ 135,312 ) due to the directors of the company.

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.