

**REGISTERED NUMBER: 06628949 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2024  
FOR  
ISUSTAIN INTERNATIONAL LTD**

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FOR THE YEAR ENDED 31 JANUARY 2024**

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**ISUSTAIN INTERNATIONAL LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JANUARY 2024**

**DIRECTORS:**

MS N L OGBORU  
D E OGBORU

**REGISTERED OFFICE:**

109 BAKER STREET  
LONDON  
W1U 6RP

**REGISTERED NUMBER:**

06628949 (England and Wales)

**ACCOUNTANTS:**

GOLDWYNS  
CHARTERED ACCOUNTANTS  
109 BAKER STREET  
LONDON  
W1U 6RP

**BALANCE SHEET**  
**31 JANUARY 2024**

	Notes	2024 £	2023 £
<b>CURRENT ASSETS</b>			
Cash at bank		435	349
<b>CREDITORS</b>			
Amounts falling due within one year	4	<u>7,021</u>	<u>8,144</u>
<b>NET CURRENT LIABILITIES</b>		<u>(6,586)</u>	<u>(7,795)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(6,586)</u>	<u>(7,795)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	100	100
Retained earnings	6	<u>(6,686)</u>	<u>(7,895)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>(6,586)</u>	<u>(7,795)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2024 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
- (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.

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 and authorised for issue on 21 February 2024 and were signed on its behalf by:

MS N L OGBORU - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2024**

**1. STATUTORY INFORMATION**

Isustain International Ltd 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.

**Going Concern**

The company is in a net liability position of £6,586 as at 31 January 2024. The financial statements have been prepared on a going concern basis, on the assumption of the continuing availability of financial support from the directors and shareholder. The financial statements do not include any adjustments that would arise from a failure to obtain this financial support.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Taxation**

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax represents the future tax consequences of transactions and events recognised in the financial statements of current and previous periods. It is recognised in respect of all timing differences, with certain exceptions. Timing differences are differences between taxable profits and total comprehensive income as stated in the financial statements that arise from the inclusion of income and expense in tax assessments in periods different from those in which they are recognised in the financial statements. 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.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of timing differences.

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**Provisions**

Provisions are recognised when the company has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2023 - 2).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2024

4. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	1,794	1,359
Directors' current accounts	4,477	6,035
Accrued expenses	750	750
	<u>7,021</u>	<u>8,144</u>

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2024	2023
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

6. **RESERVES**

	Retained earnings £
At 1 February 2023	(7,895)
Profit for the year	<u>1,209</u>
At 31 January 2024	<u>(6,686)</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.