

COMPANY REGISTRATION NUMBER 05895433

LUMINA REAL ESTATE CAPITAL LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE PERIOD FROM 1st JULY 2014 TO
31st DECEMBER 2015

SATURDAY



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COMPANIES HOUSE

BREBNERS
Chartered Accountants
130 Shaftesbury Avenue
London
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LUMINA REAL ESTATE CAPITAL LIMITED

ABBREVIATED ACCOUNTS

PERIOD FROM 1st JULY 2014 TO 31st DECEMBER 2015

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LUMINA REAL ESTATE CAPITAL LIMITED

ABBREVIATED BALANCE SHEET

31st DECEMBER 2015

	Note	31 Dec 15 £	£	30 Jun 14 £
FIXED ASSETS	2			
Tangible assets			<u>24,848</u>	<u>31,745</u>
CURRENT ASSETS				
Debtors		291,945		290,147
Cash at bank and in hand		<u>431,109</u>		<u>151,379</u>
		723,054		441,526
CREDITORS: Amounts falling due within one year		<u>637,771</u>		<u>633,527</u>
NET CURRENT ASSETS/(LIABILITIES)			<u>85,283</u>	(192,001)
TOTAL ASSETS LESS CURRENT LIABILITIES			110,131	(160,256)
PROVISIONS FOR LIABILITIES			4,677	-
			<u>105,454</u>	<u>(160,256)</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 4 form part of these abbreviated accounts.

LUMINA REAL ESTATE CAPITAL LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

31st DECEMBER 2015

	Note	31 Dec 15 £	£	30 Jun 14 £
CAPITAL AND RESERVES				
Called up equity share capital	4		367	367
Share premium account			229,770	229,770
Profit and loss account			(124,683)	(390,393)
SHAREHOLDERS' FUNDS/(DEFICIT)			<u>105,454</u>	<u>(160,256)</u>

For the period from 1st July 2014 to 31st December 2015 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 period in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 4/5/16

S Ahsani
Director



Company Registration Number: 05895433

The notes on pages 3 to 4 form part of these abbreviated accounts.

LUMINA REAL ESTATE CAPITAL LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 1st JULY 2014 TO 31st DECEMBER 2015

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts receivable for property consultancy services provided during the period, exclusive of Value Added Tax.

In respect of long term contracts and contracts for ongoing services, turnover represents the value of work done in the period, including estimates of amounts not invoiced. Turnover in respect of long term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	20% straight line
Computer Equipment	-	33.33% straight line

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

LUMINA REAL ESTATE CAPITAL LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 1st JULY 2014 TO 31st DECEMBER 2015

1. ACCOUNTING POLICIES *(continued)*

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1st July 2014	62,856
Additions	7,637
Disposals	<u>(4,139)</u>
At 31st December 2015	<u>66,354</u>
DEPRECIATION	
At 1st July 2014	31,111
Charge for period	14,290
On disposals	<u>(3,895)</u>
At 31st December 2015	<u>41,506</u>
NET BOOK VALUE	
At 31st December 2015	<u>24,848</u>
At 30th June 2014	<u>31,745</u>

3. TRANSACTIONS WITH THE DIRECTOR

During the period there were advances of £1,867 and repayments of £1,692 to the directors. No interest was charged and there were no agreed terms in place.

4. SHARE CAPITAL

Allotted, called up and fully paid:

	31 Dec 15		30 Jun 14	
	No	£	No	£
Ordinary shares of £1 each	<u>367</u>	<u>367</u>	<u>367</u>	<u>367</u>