

REGISTERED NUMBER: SC369583 (Scotland)

Unaudited Financial Statements
for the Year Ended 30 September 2018
for
Lunar Energy Power Limited

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for the Year Ended 30 September 2018

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Lunar Energy Power Limited
Company Information
for the Year Ended 30 September 2018

DIRECTOR: W M Law

SECRETARY:

REGISTERED OFFICE: 191 West George Street
Glasgow
Lanarkshire
G2 2LD

REGISTERED NUMBER: SC369583 (Scotland)

ACCOUNTANTS: Norrie Gibson & Co Limited
Grosvenor House
100-102 Beverley Road
HULL
East Yorkshire
HU3 1YA

Lunar Energy Power Limited (Registered number: SC369583)

Balance Sheet
30 September 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Intangible assets	3		74,834		74,834
CURRENT ASSETS					
Debtors	4	370		370	
Cash at bank		<u>1,087</u>		<u>1,087</u>	
		1,457		1,457	
CREDITORS					
Amounts falling due within one year	5	<u>4,608</u>		<u>4,608</u>	
NET CURRENT LIABILITIES			<u>(3,151)</u>		<u>(3,151)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>71,683</u>		<u>71,683</u>
CREDITORS					
Amounts falling due after more than one year	6		94,128		94,128
CAPITAL AND RESERVES					
Called up share capital		6,178		6,178	
Retained earnings		<u>(28,623)</u>		<u>(28,623)</u>	
SHAREHOLDERS' FUNDS			<u>(22,445)</u>		<u>(22,445)</u>
			<u>71,683</u>		<u>71,683</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 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 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.
- (b)

The notes form part of these financial statements

Lunar Energy Power Limited (Registered number: SC369583)

Balance Sheet - continued
30 September 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 12 June 2019 and were signed by:

W M Law - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 September 2018

1. **STATUTORY INFORMATION**

Lunar Energy Power Limited is a private company, limited by shares, registered in Scotland. 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.

Goodwill

Goodwill, was the amount paid for the acquisition of a business in 2009. The Directors do not feel the need to amortise the asset.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of nil years.

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.

3. **INTANGIBLE FIXED ASSETS**

	Goodwill	Other	
	£	intangible	Totals
		assets	£
		£	
COST			
At 1 October 2017			
and 30 September 2018	<u>3,000</u>	<u>71,834</u>	<u>74,834</u>
NET BOOK VALUE			
At 30 September 2018	<u>3,000</u>	<u>71,834</u>	<u>74,834</u>
At 30 September 2017	<u>3,000</u>	<u>71,834</u>	<u>74,834</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2018

4.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2018	2017
		£	£
	Other debtors	<u>370</u>	<u>370</u>
5.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2018	2017
		£	£
	Trade creditors	4,300	4,300
	Other creditors	<u>308</u>	<u>308</u>
		<u>4,608</u>	<u>4,608</u>
6.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2018	2017
		£	£
	Other creditors	<u>94,128</u>	<u>94,128</u>
7.	ULTIMATE CONTROLLING PARTY		
	The controlling party is W M Law.		

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.