

Unaudited Financial Statements  
for the Period 27 February 2021 to 28 February 2022  
for  
Aluna Vision Limited

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**DIRECTOR:**

Ms V J Kirby

**REGISTERED OFFICE:**

St Johns House  
16 Church Street  
Bromsgrove  
Worcestershire  
B61 8DN

**REGISTERED NUMBER:**

13231924 (England and Wales)

**ACCOUNTANTS:**

Clay GBP Ltd  
St Johns House  
16 Church Street  
Bromsgrove  
Worcestershire  
B61 8DN

**Abridged Balance Sheet**  
**28 February 2022**

	Notes	£	£
<b>FIXED ASSETS</b>			
Investments	4		98,602
<b>CURRENT ASSETS</b>			
Debtors		21,475	
Cash at bank		<u>522,247</u>	
		543,722	
<b>CREDITORS</b>			
Amounts falling due within one year		<u>135,772</u>	
<b>NET CURRENT ASSETS</b>			<u>407,950</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>506,552</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5		100
Retained earnings			<u>506,452</u>
<b>SHAREHOLDER FUNDS</b>			<u>506,552</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 28 February 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 28 February 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

All the members have consented to the preparation of an abridged Balance Sheet for the period ended 28 February 2022 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 12 October 2022 and were signed by:

Ms V J Kirby - Director

**1. STATUTORY INFORMATION**

Aluna Vision Limited 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 as modified by the revaluation of certain assets.

**Turnover**

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

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 period 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.

**Foreign currencies**

Monetary 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 transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Fixed asset investment**

Fixed asset investments are held at fair value.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was NIL.

**4. FIXED ASSET INVESTMENTS**

Information on investments other than loans is as follows:

	<b>Totals</b>
	<b>£</b>
<b>COST OR VALUATION</b>	
Additions	100,100
Disposals	(2,500)
Revaluations	1,002
At 28 February 2022	<u>98,602</u>
<b>NET BOOK VALUE</b>	
At 28 February 2022	<u>98,602</u>

Cost or valuation at 28 February 2022 is represented by:

	<b>Totals</b>
	<b>£</b>
Valuation in 2022	<u>98,602</u>

**5. CALLED UP SHARE CAPITAL**

**Allotted, issued and fully paid:**

<b>Number:</b>	<b>Class:</b>	<b>Nominal value:</b>	<b>£</b>
100	Ordinary	£1	<u>100</u>

100 Ordinary shares of £1 each were allotted and fully paid for cash at par during the period.

**6. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the period ended 28 February 2022:

	<b>£</b>
<b>Ms V J Kirby</b>	
Balance outstanding at start of period	-
Amounts advanced	19,915
Amounts repaid	-
Amounts written off	-
Amounts waived	-
Balance outstanding at end of period	<u>19,915</u>

Interest was charged on advances to the director at the HMRC approved rate of interest. The loan was provided with no fixed repayment terms and no security. The loan was repaid within 9 months of the end of the period.

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.