

MOON WELL CAPITAL LTD

Unaudited Financial Statements

Period of accounts

Start date: 26 November 2021

End date: 30 November 2022

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MOON WELL CAPITAL LTD
Company Information
For the period ended 30 November 2022

Directors	Bahadir Radil Harvey Arman
	Adam Marcus Podgorski
Registered Number	13767257
Registered Office	18 Ensign Street London E1 8PA
Accountants	P AND CO LLP 18 Ensign Street London E1 8PA

MOON WELL CAPITAL LTD
Directors' Report
For the period ended 30 November 2022

Director's report and financial statements

The directors present annual report and the financial statements for the period ended 30 November 2022.

Principal activities

The company has not traded during the year.

Directors

The directors who served the company throughout the period were as follows:

Bahadir Radil Harvey Arman

Adam Marcus Podgorski (from 26/11/2021 to 26/01/2023)

Statement of directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice. Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period. In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

This report was approved by the board and signed on its behalf by:

Bahadir Radil Harvey Arman
Director

Date approved: 22 August 2023

MOON WELL CAPITAL LTD
Accountants' Report
For the period ended 30 November 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Moon Well Capital Ltd for the year ended 30 November 2022 which comprise of the Income Statement, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance

This report is made solely to the Board of Directors of Moon Well Capital Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Moon Well Capital Ltd and state those matters that we have agreed to state to the Board of Directors of Moon Well Capital Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Moon Well Capital Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Moon Well Capital Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Moon Well Capital Ltd. You consider that Moon Well Capital Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Moon Well Capital Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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P AND CO LLP
18 Ensign Street
London
E1 8PA
22 August 2023

MOON WELL CAPITAL LTD
Statement of Financial Position
As at 30 November 2022

	Notes	2022 £
Fixed assets		
Intangible fixed assets	3	7,797
		<u>7,797</u>
Current assets		
Creditors: amount falling due within one year	4	(1,640)
Net current liabilities		<u>(1,640)</u>
Total assets less current liabilities		6,157
Creditors: amount falling due after more than one year	5	(7,557)
Net liabilities		<u>(1,400)</u>
Capital and reserves		
Called up share capital	6	1,000
Profit and loss account		(2,400)
Shareholder's funds		<u>(1,400)</u>

For the period ended 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the board of directors on 22 August 2023 and were signed on its behalf by:

Bahadir Radil Harvey Arman
Director

MOON WELL CAPITAL LTD
Notes to the Financial Statements
For the period ended 30 November 2022

General Information

Moon Well Capital Ltd is a private company, limited by shares, registered in England and Wales, registration number 13767257, registration address 18 Ensign Street, London, E1 8PA.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies. The financial statements are prepared in sterling which is the functional currency of the company.

Going concern basis

The directors believe that the company is experiencing good levels of sales growth and profitability, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the statement of financial position date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All foreign exchange differences are included to the income statement.

Intangible assets

Intangible assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

Trade Mark

Trade Mark is stated at cost less amortization. Amortization is calculated on a straight line basis over the estimated expected useful economic life of the Trade Mark of years.

2. Average number of employees

Average number of employees during the period was 2.

3. Intangible fixed assets

Cost	Trade Mark £	Total £
At 26 November 2021	-	-
Additions	7,797	7,797
Disposals	-	-
At 30 November 2022	<u>7,797</u>	<u>7,797</u>
Amortisation		
At 26 November 2021	-	-
Charge for period	-	-
On disposals	-	-
At 30 November 2022	<u>-</u>	<u>-</u>
Net book values		
At 30 November 2022	<u>7,797</u>	<u>7,797</u>
At 25 November 2021	<u>-</u>	<u>-</u>

4. Creditors: amount falling due within one year

	2022 £
Accrued Expenses	1,640
	<u>1,640</u>

5. Creditors: amount falling due after more than one year

	2022 £
Trade Creditors	7,557
	<u>7,557</u>

6. Share Capital

Allotted, called up and fully paid	2022 £
1,000 Class A shares of £1.00 each	1,000
	<u>1,000</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.