REGISTERED NUMBER: SC336299 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 January 2016

for

Energy Perspective (UK) Limited

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Company Information
for the Year Ended 31 January 2016

DIRECTORS:	M Sharma E R L Donaldson
SECRETARY:	M Sharma
REGISTERED OFFICE:	42 Wellmeadow BLAIRGOWRIE Perthshire PH10 6NQ
REGISTERED NUMBER:	SC336299 (Scotland)
ACCOUNTANTS:	The Kelvin Partnership Ltd Chartered Accountants The Cooper Building 505 Great Western Road Glasgow G12 8HN

Abbreviated Balance Sheet
31 January 2016

	Notes	31.1.16 £	£	31.1.15 £	£
FIXED ASSETS					
Intangible assets	2		-		-
Tangible assets	3		18,472		24,672
			18,472		24,672
CURRENT ASSETS					
Stocks		21,637		35,752	
Debtors		89,923		32,576	
Cash at bank		8,156		-	
		119,716		68,328	
CREDITORS					
Amounts falling due within one year		75,294		53,808	
NET CURRENT ASSETS			44,422		14,520
TOTAL ASSETS LESS CURRENT LIABILITIES			62,894		39,192
CREDITORS					
Amounts falling due after more than one year			74,148		68,902
NET LIABILITIES			(11,254)		(29,710)
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and loss account			(11,256)		(29,712)
SHAREHOLDERS' FUNDS			(11,254)		(29,710)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2016 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 notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 January 2016

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 1 November 2016 and were signed on its behalf by:

M Sharma - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 January 2016

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover
Turnover is the amount receivable for the provision of goods and services falling within the company's ordinary activities, excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised evenly over its estimated useful life of three years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax
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 tax, or a right to pay less tax, or a right to receive repayments of tax.

Deferred tax assets are recognised only to the extent that the directors consider it 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 at 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.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

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Notes to the Abbreviated Accounts - continued
for the Year Ended 31 January 2016

2. **INTANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 February 2015 and 31 January 2016	30,000
AMORTISATION	
At 1 February 2015 and 31 January 2016	30,000
NET BOOK VALUE	
At 31 January 2016	-
At 31 January 2015	-

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 February 2015 and 31 January 2016	35,037
DEPRECIATION	
At 1 February 2015	10,365
Charge for year	6,200
At 31 January 2016	16,565
NET BOOK VALUE	
At 31 January 2016	18,472
At 31 January 2015	24,672

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.1.16 £	31.1.15 £
2	Ordinary	1	2	2

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.