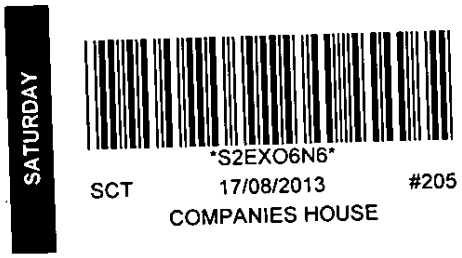
REGISTERED NUMBER: SC366265 (Scotland)

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2012

FOR

LUNAR F P O LIMITED



BAIN HENRY REID

CHARTERED ACCOUNTANTS

www.bainhenryreid.co.uk

LUNAR F P O LIMITED (REGISTERED NUMBER: SC366265)

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FOR THE YEAR ENDED 31 DECEMBER 2012

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BAIN HENRY REID
CHARTERED ACCOUNTANTS

COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2012

DIRECTORS:	A Buchan A Buchan J Buchan J G Buchan D A Stephen S W Banks G Ingram A Wiseman
SECRETARY:	A Buchan
REGISTERED OFFICE:	East Quay The Harbour Peterhead Aberdeenshire AB42 1JF
REGISTERED NUMBER:	SC366265 (Scotland)
AUDITORS:	Bain Henry Reid Statutory Auditors Chartered Accountants 28 Broad Street Peterhead Aberdeenshire AB42 1BY

REPORT OF THE INDEPENDENT AUDITORS TO
LUNAR F P O LIMITED
UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages three to four, together with the full financial statements of Lunar F P O Limited for the year ended 31 December 2012 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion
We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion
In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.

Gillian E Burns MA CA (Senior Statutory Auditor)
for and on behalf of Bain Henry Reid
Statutory Auditors
Chartered Accountants
28 Broad Street
Peterhead
Aberdeenshire
AB42 1BY

14 June 2013

LUNAR F P O LIMITED (REGISTERED NUMBER: SC366265)

ABBREVIATED BALANCE SHEET
31 DECEMBER 2012

	2012	2011
	£	£
CURRENT ASSETS		
Debtors	**132,330**	75,918
Cash at bank	**197**	10,839
	132,527	86,757
CREDITORS		
Amounts falling due within one year	**(20,755)**	(29,881)
NET CURRENT ASSETS	**111,772**	56,876
TOTAL ASSETS LESS CURRENT LIABILITIES	**111,772**	56,876
RESERVES		
Income and expenditure account	**111,772**	56,876
	111,772	56,876

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 14 June 2013 and were signed on its behalf by:

A Buchan - Director

The notes form part of these abbreviated accounts

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 April 2008).

Turnover
Turnover represents levies receivable from members.

Deferred tax
Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

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 the profit and loss account in the period to which they relate.

2. SHARE CAPITAL

The company is limited by guarantee and has no share capital.

3. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.