Pisces Lighting Ltd

Abridged Unaudited Financial Statements

for the financial year ended 31 January 2026

Pisces Lighting Ltd

Company Registration Number: 14612708

ABRIDGED STATEMENT OF FINANCIAL POSITION

as at 31 January 2026

	Notes	2026 £	2025 £
Non-Current Assets			
Property, plant and equipment	5	**7,125**	-
Current Assets			
Receivables		**13,016**	2,738
Cash and cash equivalents		**8,439**	35,770
		21,455	38,508
Payables: amounts falling due within one year		**(18,033)**	(16,444)
Net Current Assets		**3,422**	22,064
Total Assets less Current Liabilities		**10,547**	22,064
Provisions for liabilities		**(1,888)**	-
Net Assets		**8,659**	22,064
Equity			
Called up share capital		**1**	1
Retained earnings		**8,658**	22,063
Equity attributable to owners of the company		**8,659**	22,064

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A (Small Entities).

All of the members have consented to the preparation of abridged accounts in accordance with section 444(2A) of the Companies Act 2006.

The company has taken advantage of the exemption under section 444 not to file the Abridged Income Statement and Director's Report.

For the financial year ended 31 January 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The director confirms that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as

at the end of the financial year and of its profit and loss for the 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.

Approved by the Director and authorised for issue on 30 October 2026

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Tommy Flynn Stringer

Director

Pisces Lighting Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 January 2026

1. General Information

Pisces Lighting Ltd is a company limited by shares incorporated and registered in the England and Wales. The registered number of the company is 14612708. The registered office of the company is 25 Kingsmere Close, London, SW15 1AT, England which is also the principal place of business of the company. Support activities to performing arts The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 January 2026 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

Revenue

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Motor vehicles	-	25% Reducing balance

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

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 in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised as a liability when approved by the shareholders at an Annual General Meeting.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Going concern

The financial statements have been prepared on a going concern basis.

The directors have considered the companys financial position and cash flow forecasts and are satisfied that the company has adequate resources to continue in business for the foreseeable future. Accordingly, the going concern basis has been adopted in preparing these financial statements.

4. Employees

The average monthly number of employees, including director, during the financial year was 0, (2025 - 0).

5. Property, plant and equipment

	Motor vehicles	Total
	£	£
Cost		
At 1 February 2025	-	-
Additions	9,500	9,500
At 31 January 2026	9,500	9,500
Depreciation		
At 1 February 2025	-	-
Charge for the financial year	2,375	2,375
At 31 January 2026	2,375	2,375
Carrying amount		
At 31 January 2026	**7,125**	**7,125**

6. Capital commitments

The company had no material capital commitments at the financial year-ended 31 January 2026.

7. Events After the End of the Reporting Period

There have been no significant events affecting the company since the financial year-end.

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.