REGISTERED NUMBER: SC079054 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2012

FOR

BLACK LIGHT LIMITED

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FOR THE YEAR ENDED 31 MAY 2012

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BLACK LIGHT LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2012

DIRECTOR:	G G K Stewart
REGISTERED OFFICE:	Unit 1, West Shore Trading Estate West Shore Road Edinburgh EH5 1QF
REGISTERED NUMBER:	SC079054 (Scotland)
ACCOUNTANTS:	Danzig & Co Chartered Accountants 8 - 12 Torphichen Street Edinburgh Lothian EH3 8JQ
BANKERS:	The Royal Bank of Scotland 36 St Andrew Square Edinburgh EH2 2YB
SOLICITORS:	Anderson Strathern LLP 1 Rutland Court Edinburgh EH3 8EY

BLACK LIGHT LIMITED (REGISTERED NUMBER: SC079054)

ABBREVIATED BALANCE SHEET
31 MAY 2012

	Notes	2012 £	2011 £
FIXED ASSETS			
Tangible assets	2	294,050	190,185
CURRENT ASSETS			
Stocks		483,045	422,932
Debtors		137,803	119,097
Cash at bank and in hand		4,113	984
		624,961	543,013
CREDITORS			
Amounts falling due within one year	3	(577,080)	(486,684)
NET CURRENT ASSETS		47,881	56,329
TOTAL ASSETS LESS CURRENT LIABILITIES		341,931	246,514
CREDITORS			
Amounts falling due after more than one year	3	(40,150)	(551)
PROVISIONS FOR LIABILITIES		(31,547)	(36,670)
NET ASSETS		270,234	209,293
CAPITAL AND RESERVES			
Called up share capital	4	50,000	50,000
Profit and loss account		220,234	159,293
SHAREHOLDERS' FUNDS		270,234	209,293

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 MAY 2012

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 director on 15 February 2013 and were signed by:

G G K Stewart - Director

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2012

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 net invoiced sales of goods and services, excluding value added tax.

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.

Land and buildings	- 33% on cost
Plant and machinery etc	- 25% on cost, 20% on reducing balance and 20% on cost

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

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Foreign currencies
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.

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.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

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.

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2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 June 2011	660,474
Additions	212,747
Disposals	(90,256)
At 31 May 2012	782,965
DEPRECIATION	
At 1 June 2011	470,289
Charge for year	82,393
Eliminated on disposal	(63,767)
At 31 May 2012	488,915
NET BOOK VALUE	
At 31 May 2012	294,050
At 31 May 2011	190,185

3. CREDITORS

Creditors include an amount of £ 70,787 (2011 - £ 49,273) for which security has been given.

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
50,000	Ordinary	£1	50,000	50,000

5. TRANSACTIONS WITH DIRECTOR

Included within other creditors is a balance of £2,958 (2011 - £2,795) due to G G K Stewart, director. No interest or repayment terms have been agreed.

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.