

Registration number SC262521

Black Moon Lighting Limited

Abbreviated accounts

for the period ended 31 March 2005



Black Moon Lighting Limited

**Abbreviated balance sheet
as at 31 March 2005**

		31/03/05	
	Notes	£	£
Fixed assets			
Tangible assets	2		25,108
Current assets			
Stocks		47,545	
Debtors		112,176	
Cash at bank and in hand		15,604	
		175,325	
Creditors: amounts falling due within one year		(144,590)	
Net current assets			30,735
Net assets			55,843
Capital and reserves			
Called up share capital	3		1
Profit and loss account			55,842
Shareholders' funds			55,843

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 4 form an integral part of these financial statements.

Black Moon Lighting Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the period ended 31 March 2005**

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the period stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the period ended 31 March 2005 and

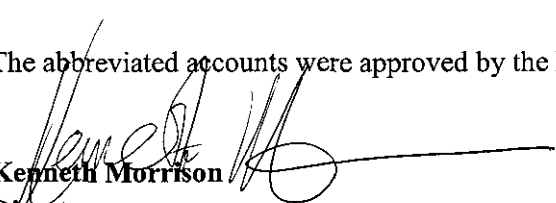
(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) 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 period and of its profit or loss for the period then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 13 January 2006 and signed on its behalf by



Kenneth Morrison
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Black Moon Lighting Limited

Notes to the abbreviated financial statements for the period ended 31 March 2005

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention .

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Fixtures, fittings and equipment	-	25% straight line per annum
Motor vehicles	-	25% straight line per annum

1.4. Stock

Stock is valued at the lower of cost and net realisable value.

1.5. Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

2. Fixed assets

	Tangible fixed assets £
Cost	
Additions	31,979
At 31 March 2005	31,979
Depreciation	
Charge for period	6,871
At 31 March 2005	6,871
Net book value	
At 31 March 2005	25,108

Black Moon Lighting Limited

**Notes to the abbreviated financial statements
for the period ended 31 March 2005**

..... continued

3. Share capital	31/03/05
	£
Authorised equity	
100 Ordinary shares of £1 each	100
Allotted, called up and fully paid equity	
1 Ordinary shares of £1 each	1