

Registration number SC262521

Black Moon Lighting Limited
Abbreviated accounts
for the year ended 31 March 2006



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COMPANIES HOUSE

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12/09/2006

Black Moon Lighting Limited

**Abbreviated balance sheet
as at 31 March 2006**

		2006		2005	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		80,080		25,108
Current assets					
Stocks		138,768		47,545	
Debtors		307,278		112,176	
Cash at bank and in hand		71,504		15,604	
		<u>517,550</u>		<u>175,325</u>	
Creditors: amounts falling due within one year		<u>(352,399)</u>		<u>(144,590)</u>	
Net current assets			<u>165,151</u>		<u>30,735</u>
Total assets less current liabilities			245,231		55,843
Creditors: amounts falling due after more than one year			(48,419)		-
Provisions for liabilities and charges			(4,200)		-
Net assets			<u><u>192,612</u></u>		<u><u>55,843</u></u>
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			<u>192,611</u>		<u>55,842</u>
Shareholders' funds			<u><u>192,612</u></u>		<u><u>55,843</u></u>

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 year ended 31 March 2006**

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

(a) that for the year 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 year ended 31 March 2006 and

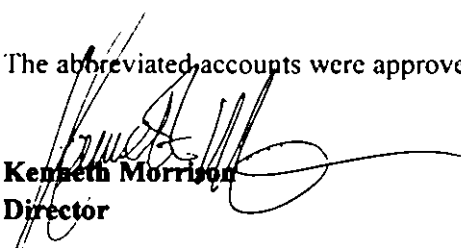
(c) that we acknowledge our responsibilities for:

(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 year and of its profit or loss for the year 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 31 August 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 year ended 31 March 2006

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention .

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

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	-	15% reducing balance per annum
Motor vehicles	-	25% reducing balance per annum

1.4. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.5. Stock

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

1.6. 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.

Black Moon Lighting Limited

Notes to the abbreviated financial statements for the year ended 31 March 2006

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2. Fixed assets	Tangible fixed assets £	
Cost		
At 1 April 2005	31,979	
Additions	100,051	
Disposals	(24,435)	
At 31 March 2006	107,595	
Depreciation		
At 1 April 2005	6,871	
On disposals	(2,610)	
Charge for year	23,254	
At 31 March 2006	27,515	
Net book values		
At 31 March 2006	80,080	
At 31 March 2005	25,108	
3. Share capital	2006 £	2005 £
Authorised equity		
100 Ordinary shares of £1 each	100	
Allotted, called up and fully paid equity		
1 Ordinary shares of £1 each	1	