

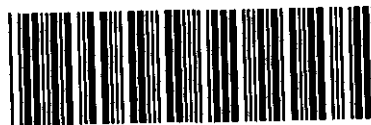
Registration number SC262521

Black Moon Lighting Limited

Abbreviated accounts

for the year ended 31 March 2007

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Black Moon Lighting Limited

Abbreviated balance sheet as at 31 March 2007

		2007		2006	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		64,890		80,080
Current assets					
Stocks		147,891		138,768	
Debtors		378,474		307,278	
Cash at bank and in hand		148,156		71,504	
		<u>674,521</u>		<u>517,550</u>	
Creditors: amounts falling due within one year		<u>(380,569)</u>		<u>(352,399)</u>	
Net current assets			<u>293,952</u>		<u>165,151</u>
Total assets less current liabilities			<u>358,842</u>		<u>245,231</u>
Creditors: amounts falling due after more than one year			<u>(35,151)</u>		<u>(48,419)</u>
Provisions for liabilities			<u>(2,654)</u>		<u>(4,200)</u>
Net assets			<u><u>321,037</u></u>		<u><u>192,612</u></u>
Capital and reserves					
Called up share capital	3		1,000		1
Profit and loss account			<u>320,037</u>		<u>192,611</u>
Shareholders' funds			<u><u>321,037</u></u>		<u><u>192,612</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 2007**

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 2007 and

(c) that we acknowledge our responsibilities for

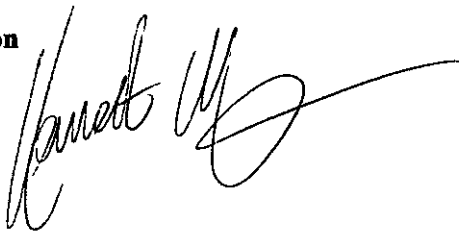
(1) ensuring that the company keeps accounting records which comply with Section 221, and

(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 October 2007 and signed on its behalf by

Kenneth Morrison
Director

A handwritten signature in black ink, appearing to read 'Kenneth Morrison', with a long horizontal flourish extending to the right.

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 2007

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board

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. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings

1.7. 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 2007

continued

2. Fixed assets	Tangible fixed assets £	
Cost		
At 1 April 2006	107,595	
Additions	28,422	
Disposals	(37,395)	
At 31 March 2007	98,622	
Depreciation		
At 1 April 2006	27,515	
On disposals	(11,143)	
Charge for year	17,360	
At 31 March 2007	33,732	
Net book values		
At 31 March 2007	64,890	
At 31 March 2006	80,080	
3. Share capital	2007 £	2006 £
Authorised equity		
1,000 Ordinary shares of £1 each	1,000	100
Allotted, called up and fully paid equity		
1,000 Ordinary shares of £1 each	1,000	1