Registered number: SC262521

BLACK MOON LIGHTING LTD.
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Glass Accountancy

Black Moon Lighting Ltd.
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Black Moon Lighting Ltd.
Balance Sheet
As At 31 March 2024

Registered number: SC262521

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible Assets	**4**		28,719		32,578
Investment Properties	**5**		125,000		125,000
			153,719		157,578
CURRENT ASSETS					
Stocks	**6**	45,151		76,998	
Debtors	**7**	356,452		371,914	
Cash at bank and in hand		151,051		40,950	
		552,654		489,862	
Creditors: Amounts Falling Due Within One Year	**8**	(840,765)		(602,785)	
NET CURRENT ASSETS (LIABILITIES)			(288,111)		(112,923)
TOTAL ASSETS LESS CURRENT LIABILITIES			(134,392)		44,655
Creditors: Amounts Falling Due After More Than One Year	**9**		(23,325)		(43,334)
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(25,761)		-
NET (LIABILITIES)/ASSETS			(183,478)		1,321
CAPITAL AND RESERVES					
Called up share capital	**10**		1,000		1,000
Revaluation reserve	**11**		35,000		156,729
Profit and Loss Account			(219,478)		(156,408)
SHAREHOLDERS' FUNDS			(183,478)		1,321

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Matthew Wright

Director

31/07/2024

The notes on pages 3 to 5 form part of these financial statements.

1. General Information

Black Moon Lighting Ltd. is a private company, limited by shares, incorporated in Scotland, registered number SC262521 . The registered office is Unit 8 Dryden Place, Bilston Glen Industrial Estate, Loanhead, Midlothian, EH20 9HP.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	4% Straight Line
Plant & Machinery	25% Reducing Balance
Motor Vehicles	25% Reducing Balance
Fixtures & Fittings	15% Reducing Balance

2.4. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the profit and loss account.

2.5. Stocks and Work in Progress

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 stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.6. Foreign Currencies

Monetary 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 ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

2.7. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 14 (2023: 15)

4. Tangible Assets

	Land & Property Leasehold	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
As at 1 April 2023	131,125	-	92,519	80,077	303,721
Additions	-	-	-	5,356	5,356
As at 31 March 2024	131,125	-	92,519	85,433	309,077
Depreciation					
As at 1 April 2023	130,905	-	63,737	76,501	271,143
Provided during the period	-	-	9,137	78	9,215
As at 31 March 2024	130,905	-	72,874	76,579	280,358
Net Book Value					
As at 31 March 2024	220	-	19,645	8,854	28,719
As at 1 April 2023	220	-	28,782	3,576	32,578

5. Investment Property

	2024
	£
Fair Value	
As at 1 April 2023 and 31 March 2024	125,000

6. **Stocks**

	2024	2023
	£	£
Stock	45,151	76,998

7. **Debtors**

	2024	2023
	£	£
Due within one year		
Trade debtors	323,631	369,207
Other debtors	32,821	2,707
	356,452	371,914

8. **Creditors: Amounts Falling Due Within One Year**

	2024	2023
	£	£
Trade creditors	212,553	265,251
Bank loans and overdrafts	24,137	247,277
Other creditors	562,199	26,996
Taxation and social security	41,876	63,261
	840,765	602,785

9. **Creditors: Amounts Falling Due After More Than One Year**

	2024	2023
	£	£
Bank loans	23,325	43,334

10. **Share Capital**

	2024	2023
	£	£
Allotted, Called up and fully paid	1,000	1,000

11. **Reserves**

	Revaluation Reserve
	£
As at 1 April 2023	156,729
Transfer to profit and loss	(121,729)
As at 31 March 2024	35,000

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.