Registered number: SC262521

BLACK MOON LIGHTING LTD.
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Glass Accountancy

Black Moon Lighting Ltd.
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Black Moon Lighting Ltd.
Balance Sheet
As At 31 March 2025

Registered number: SC262521

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible Assets	**4**		175,907		28,719
Investment Properties	**5**		125,000		125,000
			300,907		153,719
CURRENT ASSETS					
Stocks	**6**	47,523		45,151	
Debtors	**7**	559,422		356,452	
Cash at bank and in hand		88,210		151,051	
		695,155		552,654	
Creditors: Amounts Falling Due Within One Year	**8**	(856,167)		(840,765)	
NET CURRENT ASSETS (LIABILITIES)			(161,012)		(288,111)
TOTAL ASSETS LESS CURRENT LIABILITIES			139,895		(134,392)
Creditors: Amounts Falling Due After More Than One Year	**9**		(39,582)		(23,325)
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(51,489)		(25,761)
NET ASSETS/(LIABILITIES)			48,824		(183,478)
CAPITAL AND RESERVES					
Called up share capital	**11**		1,000		1,000
Revaluation reserve	**12**		35,000		35,000
Profit and Loss Account			12,824		(219,478)
SHAREHOLDERS' FUNDS			48,824		(183,478)

For the year ending 31 March 2025 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
30/05/2025

The notes on pages 3 to 6 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. Leasing and Hire Purchase Contracts

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the 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 a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

2.6. 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.

2.7. 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.

2.8. 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 and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are 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: 9 (2024: 14)

4. Tangible Assets

	Land & Property Leasehold	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 April 2024	131,125	92,519	85,433	309,077
Additions	88,219	77,628	21,942	187,789
Disposals	-	(92,519)	-	(92,519)
As at 31 March 2025	219,344	77,628	107,375	404,347
Depreciation				
As at 1 April 2024	130,905	72,874	76,579	280,358
Provided during the period	220	23,496	1,328	25,044
Disposals	-	(76,962)	-	(76,962)
As at 31 March 2025	131,125	19,408	77,907	228,440
Net Book Value				
As at 31 March 2025	88,219	58,220	29,468	175,907
As at 1 April 2024	220	19,645	8,854	28,719

5. Investment Property

	2025
	£
Fair Value	
As at 1 April 2024 and 31 March 2025	125,000

6. Stocks

	2025	2024
	£	£
Stock	30,393	45,151
Work in progress	17,130	-
	47,523	45,151

7. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	545,842	323,631
Other debtors	13,580	32,821
	559,422	356,452

8. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	14,657	-
Trade creditors	440,194	212,553
Bank loans and overdrafts	20,900	24,137
Other creditors	324,678	562,199
Taxation and social security	55,738	41,876
	856,167	840,765

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

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	36,257	-
Bank loans	3,325	23,325
	39,582	23,325

10. Obligations Under Finance Leases and Hire Purchase

	2025	2024
	£	£
The future minimum finance lease payments are as follows:		
Not later than one year	14,657	-
Later than one year and not later than five years	36,257	-
	50,914	-
	50,914	-

11. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	1,000	1,000

12. **Reserves**

	Revaluation Reserve
	£
As at 1 April 2024	35,000
Surplus on revaluation	121,729
Transfer to profit and loss	(121,729)
As at 31 March 2025	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.