

**REGISTERED NUMBER: 05522739 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
BLACK DWARF LIGHTMOOR PUBLICATIONS LTD**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**BLACK DWARF LIGHTMOOR PUBLICATIONS LTD**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**DIRECTORS:**

Mr I A Pope  
Mr D W N Parkhouse  
Mrs H D Parkhouse

**SECRETARY:**

Mr I A Pope

**REGISTERED OFFICE:**

6 Langdale Court  
Witney  
Oxfordshire  
OX28 6FG

**REGISTERED NUMBER:**

05522739 (England and Wales)

**ACCOUNTANTS:**

Bronsens  
Chartered Certified Accountants  
6 Langdale Court  
Witney  
Oxfordshire  
OX28 6FG

**BALANCE SHEET**  
**31 DECEMBER 2021**

	Notes	31.12.21 £	£	31.12.20 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>4,289</u>		<u>5,216</u>
			4,289		5,216
<b>CURRENT ASSETS</b>					
Stocks	6	116,675		114,675	
Debtors	7	17,160		24,206	
Cash at bank and in hand		<u>10,424</u>		<u>67,684</u>	
		144,259		206,565	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>51,062</u>		<u>105,387</u>	
<b>NET CURRENT ASSETS</b>			<u>93,197</u>		<u>101,178</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			97,486		106,394
<b>PROVISIONS FOR LIABILITIES</b>	9		<u>814</u>		<u>990</u>
<b>NET ASSETS</b>			<u>96,672</u>		<u>105,404</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	10		4		4
Retained earnings			<u>96,668</u>		<u>105,400</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>96,672</u>		<u>105,404</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**BALANCE SHEET - continued  
31 DECEMBER 2021**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 30 September 2022 and were signed on its behalf by:

Mr I A Pope - Director

Mrs H D Parkhouse - Director

Mr D W N Parkhouse - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. STATUTORY INFORMATION**

Black Dwarf Lightmoor Publications LTD is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2005, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.  
Computer equipment - 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES - continued

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2020 - 5) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
<b>COST</b>	
At 1 January 2021	
and 31 December 2021	<u>16,000</u>
<b>AMORTISATION</b>	
At 1 January 2021	
and 31 December 2021	<u>16,000</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>-</u>
At 31 December 2020	<u>-</u>

5. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2021	10,094	7,294	17,388
Additions	-	579	579
At 31 December 2021	<u>10,094</u>	<u>7,873</u>	<u>17,967</u>
<b>DEPRECIATION</b>			
At 1 January 2021	5,836	6,336	12,172
Charge for year	1,064	442	1,506
At 31 December 2021	<u>6,900</u>	<u>6,778</u>	<u>13,678</u>
<b>NET BOOK VALUE</b>			
At 31 December 2021	<u>3,194</u>	<u>1,095</u>	<u>4,289</u>
At 31 December 2020	<u>4,258</u>	<u>958</u>	<u>5,216</u>

6. STOCKS

	31.12.21 £	31.12.20 £
Stocks	<u>116,675</u>	<u>114,675</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Trade debtors	13,849	19,265
VAT	3,311	4,941
	<u>17,160</u>	<u>24,206</u>

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Bank loans and overdrafts	19	40,000
Trade creditors	6,344	26,528
Tax	8,594	11,353
Social security and other taxes	358	135
Pension	817	60
Directors' current accounts	10,907	16,519
Accruals and deferred income	24,023	10,792
	<u>51,062</u>	<u>105,387</u>

9. **PROVISIONS FOR LIABILITIES**

	31.12.21	31.12.20
	£	£
Deferred tax		
Accelerated capital allowances	<u>814</u>	<u>990</u>

	Deferred tax
	£
Balance at 1 January 2021	990
Utilised during year	(176)
Balance at 31 December 2021	<u>814</u>

10. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.21	31.12.20
			£	£
2	Ordinary B	£1	1	1
1	Ordinary C	£1	1	1
1	Ordinary D	£1	2	2
			<u>4</u>	<u>4</u>

11. **ULTIMATE CONTROLLING PARTY**

No single shareholder has overall control of this company.



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.