

REGISTRAR

ECLIPSE COMBUSTION LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

Company Registration Number 01569988

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ECLIPSE COMBUSTION LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2012

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ECLIPSE COMBUSTION LIMITED
INDEPENDENT AUDITOR'S REPORT TO ECLIPSE COMBUSTION
LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Eclipse Combustion Limited for the year ended 31 March 2012 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

RSM Tenon Audit Limited

Mark Vincent, Senior Statutory Auditor
For and on behalf of

RSM Tenon Audit Limited
Statutory Auditors
Charterhouse
Legge Street
Birmingham
B4 7EU

29 June 2012

Company Registration Number 01569988

ECLIPSE COMBUSTION LIMITED
Registered Number 01569988

ABBREVIATED BALANCE SHEET

31 MARCH 2012

	Note	2012 £	£	2011 £	£
Fixed assets	2				
Tangible assets			7,446		10,380
Current assets					
Debtors		746,774		933,736	
Cash at bank and in hand		59,616		49,493	
		806,390		983,229	
Creditors: Amounts falling due within one year		(184,402)		(173,181)	
Net current assets			621,988		810,048
Total assets less current liabilities			<u>629,434</u>		<u>820,428</u>
 Capital and reserves					
Called-up share capital	4		100,000		100,000
Profit and loss account			529,434		720,428
Shareholders' funds			<u>629,434</u>		<u>820,428</u>

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 29 June 2012, and are signed on their behalf by

S van Wolffelaar
Director



The notes on pages 3 to 4 form part of these abbreviated accounts

ECLIPSE COMBUSTION LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2012

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Cash flow statement

The accounts do not include a cashflow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement

Turnover

Turnover represents the value, net of value added tax, of goods and services supplied to customers during the year

Depreciation

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows

Plant & Machinery	3-10 years straight line
Fixtures, fittings, equipment & motor vehicles	3-10 years straight line

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

Pension costs

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year. The assets of the scheme are held separately from those of the company in an independently administered fund

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax, or a right to pay less tax, or a right to receive repayments of tax

Deferred tax assets are recognised only to the extent that the directors consider it more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax assets and liabilities recognised have not been discounted

Foreign currencies

Transactions denominated in foreign currencies are recorded at the rates of exchange ruling at the dates of the transactions, or at an average rate for the period if the rates do not fluctuate significantly. Monetary assets and liabilities are translated at year end exchange rates or, where appropriate, at rates of exchange fixed under the terms of the relevant transaction. The resulting exchange rate differences are charged to the profit and loss account

ECLIPSE COMBUSTION LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2012

2 Fixed assets

	Tangible Assets £
Cost	
At 1 April 2011	274,735
Additions	<u>2,195</u>
At 31 March 2012	<u>276,930</u>
Depreciation	
At 1 April 2011	264,355
Charge for year	<u>5,129</u>
At 31 March 2012	<u>269,484</u>
Net book value	
At 31 March 2012	<u>7,446</u>
At 31 March 2011	<u>10,380</u>

3. Related party transactions

Ultimate and immediate parent undertakings

The immediate parent company is Eclipse Limited, which is registered in England and Wales. Its accounts are available to the public from Companies House, Crown Way, Maindy, Cardiff, CF4 3UZ. The directors regard Eclipse Inc, a company registered in the United States of America, as the ultimate parent undertaking.

The company is related to Eclipse Limited by virtue of that company being the parent company. The company has taken advantage of the exemption under Financial Reporting Standard No 8 "Related Party Transactions" from disclosing transactions with Eclipse Limited on the grounds that it is a wholly owned subsidiary.

4. Share capital

Allotted, called up and fully paid:

	2012		2011	
	No	£	No	£
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

5. Ultimate controlling party

The Perks Family are the ultimate controlling party by virtue of their controlling interest in Eclipse Inc.