



Eclipse Scientific Analysis Limited
(formerly known as MicroCheck
Technical Services Ltd)

Unaudited Abbreviated Accounts
for the Year Ended 29 February 2008
Registration number: 04627401

Eclipse Scientific Analysis Limited (formerly known as MicroCheck Technical Services Ltd)

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Chartered Accountants' Report to the Directors on the Unaudited Financial Statements
of
Eclipse Scientific Analysis Limited (formerly known as MicroCheck Technical Services
Ltd)**


In accordance with the engagement letter dated 29 October 2007, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 and the Company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 29 February 2008 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.


RSM Bentley Jennison
Chartered Accountants

Date: 4.12.2008

Chapel House
Westmead Drive
Westlea
Swindon
SN5 7UN

Eclipse Scientific Analysis Limited (formerly known as MicroCheck Technical Services Ltd)


Abbreviated Balance Sheet as at 29 February 2008

		2008		2007	
	Note	£	£	£	£
Fixed assets					
Intangible assets	2		256,791		351,585
Tangible assets	2		<u>43,857</u>		<u>62,487</u>
			300,648		414,072
Current assets					
Debtors		177,755		117,110	
Creditors: Amounts falling due within one year	3	<u>(713,550)</u>		<u>(262,918)</u>	
Net current liabilities			<u>(535,795)</u>		<u>(145,808)</u>
Total assets less current liabilities			(235,147)		268,264
Creditors: Amounts falling due after more than one year	3		<u>-</u>		<u>(428,799)</u>
Net liabilities			<u>(235,147)</u>		<u>(160,535)</u>
Capital and reserves					
Called up share capital	4		35,001		35,001
Profit and loss account			<u>(270,148)</u>		<u>(195,536)</u>
Equity shareholders' deficit			<u>(235,147)</u>		<u>(160,535)</u>

For the financial year ended 29 February 2008, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985; and no notice has been deposited under section 249B(2) requesting an audit. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 226 and which otherwise comply with the Companies Act 1985, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board on 3/11/2008 and signed on its behalf by:



Mr R McBride
Director

Eclipse Scientific Analysis Limited (formerly known as MicroCheck Technical Services Ltd)

Notes to the abbreviated accounts for the Year Ended 29 February 2008

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Going concern

These financial statements have been prepared on the going concern basis on the grounds of continued support from the parent company.

Turnover

Turnover represents the invoiced value of sales of goods, net of value added tax.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Goodwill	15% Straight line basis
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Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	15% straight line basis
Fixtures and fittings	10% straight line basis
Motor vehicles	25% straight line basis
Office Equipment	25-33% straight line basis

Goodwill

Goodwill is the difference between the fair value of consideration paid for an acquired entity and the aggregate of the fair value of that entity's identifiable assets and liabilities.

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Operating leases

Rentals paid under operating leases are charged to the profit and loss account as incurred.

Eclipse Scientific Analysis Limited (formerly known as MicroCheck Technical Services Ltd)

Notes to the abbreviated accounts for the Year Ended 29 February 2008

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2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
As at 1 March 2007	631,959	121,662	753,621
Additions	-	6,219	6,219
As at 29 February 2008	<u>631,959</u>	<u>127,881</u>	<u>759,840</u>
Depreciation			
As at 1 March 2007	280,374	59,175	339,549
Charge for the year	94,794	24,849	119,643
As at 29 February 2008	<u>375,168</u>	<u>84,024</u>	<u>459,192</u>
Net book value			
As at 29 February 2008	<u>256,791</u>	<u>43,857</u>	<u>300,648</u>
As at 28 February 2007	<u>351,585</u>	<u>62,487</u>	<u>414,072</u>

3 Creditors

Included within creditors are secured creditors of £228,574 (2007 - £245,860).

4 Share capital

	2008 £	2007 £
Authorised		
Equity		
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid		
Equity		
35,001 Ordinary shares of £1 each	<u>35,001</u>	<u>35,001</u>

Eclipse Scientific Analysis Limited (formerly known as MicroCheck Technical Services Ltd)

Notes to the abbreviated accounts for the Year Ended 29 February 2008

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5 Related parties

Controlling entity

Until the 5th April 2008 the company was under the control of Mr. William Thompson, who was the managing director and sole shareholder of the company.

On the 5th April 2008 the entire share capital was purchased by Eclipse Scientific Group Limited.

The ultimate controlling party is Inspicio Sarl, a company incorporated in Luxembourg.

Directors' loan accounts

The director has confirmed that this amount has been repaid since the year end, therefore has been treated as being due within one year.