

Unaudited Financial Statements for the Year Ended 31 May 2023

for

Ecliptic Holdings Limited

	Page
Company Information	1
Abridged Balance Sheet	2
Notes to the Financial Statements	3

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**Directors:**

A R Hunt  
L D Hooker  
P J Midwood  
M J Tulip

**Secretary:**

W J Price

**Registered office:**

11 Shannon Way  
Ashchurch  
Tewkesbury  
Gloucestershire  
GL20 8ND

**Registered number:**

13453917 (England and Wales)

**Accountants:**

Acre Accountancy Limited  
Unit 2 Foley Works  
Foley Industrial Estate  
Hereford  
Herefordshire  
HR1 2SF

Abridged Balance Sheet  
31 May 2023

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Investments	4	146,389	146,389
<b>CREDITORS</b>			
Amounts falling due within one year		(145,389)	(145,389)
<b>NET CURRENT LIABILITIES</b>		<u>(145,389)</u>	<u>(145,389)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,000</u>	<u>1,000</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	6	<u>1,000</u>	<u>1,000</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>1,000</u>	<u>1,000</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

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

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 May 2023 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 28 February 2024 and were signed on its behalf by:

A R Hunt - Director

1. **STATUTORY INFORMATION**

Ecliptic Holdings Limited 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.

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.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Financial instruments**

Financial instruments are classified and accounted for according to the substance of the contractual arrangement. They are classified as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**Taxation**

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

Current or deferred taxation assets and liabilities are not discounted.

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2022 - 2) .

#### 4. FIXED ASSET INVESTMENTS

Information on investments other than loans is as follows:

	Totals £
<b>Cost</b>	
At 1 June 2022	
and 31 May 2023	<u>146,389</u>
<b>Net book value</b>	
At 31 May 2023	<u>146,389</u>
At 31 May 2022	<u>146,389</u>

The company's investments at the Balance Sheet date in the share capital of companies include the following:

##### **Solstice Distribution Limited**

Registered office: Inside the United Kingdom

Nature of business: Wholesale of computers & software

	%		
Class of shares:	holding		
Ordinary A	100.00		
Ordinary B	100.00		
		31/5/23	31/5/22
		£	£
Aggregate capital and reserves		1,282,786	982,942
Profit for the year		<u>507,762</u>	<u>876,949</u>

##### **Linear AV Limited**

Registered office: Inside the United Kingdom

Nature of business: Other business support service activities

	%		
Class of shares:	holding		
Ordinary	100.00		
		2023	31/5/22
		£	£
Aggregate capital and reserves		657,573	369,860
Profit for the year/period		<u>287,713</u>	<u>269,835</u>

#### 5. SECURED DEBTS

The trade debtors are provided as security for the company's borrowing under a confidential invoice discounting facility.

**6. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023 £	2022 £
510	Ordinary A	£1	510	510
490	Ordinary B	£1	<u>490</u>	<u>490</u>
			<u>1,000</u>	<u>1,000</u>

The Ordinary A shares are split into two custom alphabet shares and the Ordinary B shares are split into four custom alphabet shares.

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.