

Eclipse Access Solutions Limited  
Company Registration No. 05413810 (England And Wales)  
Unaudited Financial Statements  
Year Ended 31 August 2021

**ECLIPSE ACCESS SOLUTIONS LIMITED**

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# ECLIPSE ACCESS SOLUTIONS LIMITED

## BALANCE SHEET

AS AT 31 AUGUST 2021

		2021	2020
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	3	73,982	44,429
<b>Current assets</b>			
Stocks		56,000	56,076
Debtors	5	144,364	65,217
Cash at bank and in hand		280,750	261,824
		<u>481,114</u>	<u>383,117</u>
<b>Creditors: amounts falling due within one year</b>	6	<u>(87,195)</u>	<u>(82,105)</u>
<b>Net current assets</b>		393,919	301,012
<b>Total assets less current liabilities</b>		<u>467,901</u>	<u>345,441</u>
<b>Provisions for liabilities</b>		<u>(7,045)</u>	<u>(6,555)</u>
<b>Net assets</b>		<u>460,856</u>	<u>338,886</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss reserves		460,756	338,786
<b>Total equity</b>		<u>460,856</u>	<u>338,886</u>

## **ECLIPSE ACCESS SOLUTIONS LIMITED**

### **BALANCE SHEET (CONTINUED)**

***AS AT 31 AUGUST 2021***

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The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved and signed by the director and authorised for issue on 4 July 2022

Mr P D Hughes

**Director**

**Company Registration No. 05413810**

# ECLIPSE ACCESS SOLUTIONS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 AUGUST 2021**

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### **1 Accounting policies**

#### **Company information**

Eclipse Access Solutions Limited is a private company limited by shares incorporated in England and Wales. The registered office is Bank Chambers, 3 Churchyardside, Nantwich, England, CW5 5DE.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

#### **1.3 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Plant and equipment	25% on reducing balance
Fixtures and fittings	20% on reducing balance
Computers	20% on reducing balance
Motor vehicles	25% on reducing balance

# ECLIPSE ACCESS SOLUTIONS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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### 1 Accounting policies

(Continued)

#### 1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

#### 1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

#### 1.8 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### 1.9 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

##### *Current tax*

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

##### *Deferred tax*

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

## ECLIPSE ACCESS SOLUTIONS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **1 Accounting policies**

**(Continued)**

##### **1.10 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

##### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

##### **1.12 Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

##### **1.13 Foreign exchange**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

#### **2 Employees**

The average monthly number of persons (including directors) employed by the company during the year was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Total	8	10
	<b>=====</b>	<b>=====</b>

# ECLIPSE ACCESS SOLUTIONS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

### 3 Tangible fixed assets

	Plant and equipment	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 September 2020	49,468	6,768	910	51,339	108,485
Additions	380	-	857	86,880	88,117
Disposals	(4,838)	-	-	(51,339)	(56,177)
At 31 August 2021	45,010	6,768	1,767	86,880	140,425
<b>Depreciation and impairment</b>					
At 1 September 2020	39,686	6,134	444	17,792	64,056
Depreciation charged in the year	2,418	127	265	21,720	24,530
Eliminated in respect of disposals	(4,351)	-	-	(17,792)	(22,143)
At 31 August 2021	37,753	6,261	709	21,720	66,443
<b>Carrying amount</b>					
At 31 August 2021	7,257	507	1,058	65,160	73,982
At 31 August 2020	9,782	634	466	33,547	44,429

### 4 Directors' advances, credit and guarantees

Included within other debtors is a loan to the directors for £11,327 (2020: £1,358). Interest has been charged on this loan at the official rate. The loan was fully repaid by 31 May 2022.

### 5 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	118,784	53,037
Other debtors	25,580	12,180
	144,364	65,217



## ECLIPSE ACCESS SOLUTIONS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 AUGUST 2021*

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**6 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	35,319	22,593
Corporation tax	45,399	54,113
Other taxation and social security	3,829	3,068
Other creditors	2,648	2,331
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	87,195	82,105
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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.