Registration number SC299921

Orion Power Systems Ltd

Abbreviated accounts

for the year ended 31 March 2009

WEDNESDAY

SA8H3H0B

SCT 27/01/2010 50

COMPANIES HOUSE

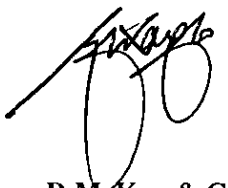
Orion Power Systems Ltd

Contents

	Page
Accountants' report	1
Abbreviated balance sheet	2 - 3
Notes to the financial statements	4 - 5

Accountants' report on the unaudited financial statements to the directors of Orion Power Systems Ltd

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2009 set out on pages 2 to 5 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.



Graeme D McKay & Company Limited
Chartered Certified Accountants
1 Queen's Gardens
Aberdeen

Date: 17 December 2009

Orion Power Systems Ltd

Abbreviated balance sheet
as at 31 March 2009

	Notes	2009 £	2009 £	2008 £	2008 £
Fixed assets					
Tangible assets	2		2,513		2,877
Current assets					
Debtors		2,451		7,194	
Cash at bank and in hand		25,541		3,493	
		27,992		10,687	
Creditors: amounts falling due within one year		(20,165)		(14,088)	
Net current assets/(liabilities)			7,827		(3,401)
Total assets less current liabilities			10,340		(524)
Net assets/(liabilities)			10,340		(524)
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			10,240		(624)
Shareholders' funds			10,340		(524)

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

Abbreviated balance sheet (continued)

Directors' statements required by Section 249B(4) for the year ended 31 March 2009

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 March 2009 ; and

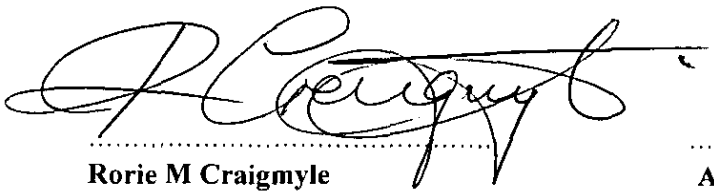
(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221 ; and

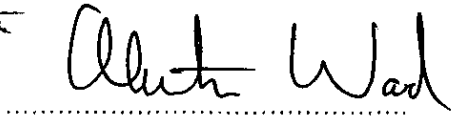
(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

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

The abbreviated accounts were approved by the Board on 17 December 2009 and signed on its behalf by



Rorie M Craigmyle
Director



Alistair R Wood
Director

Registration number SC299921

The notes on pages 4 to 5 form an integral part of these financial statements.

Notes to the abbreviated financial statements for the year ended 31 March 2009

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.. Any uninvoiced sales relating to the year are accrued and included within trade debtors.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery - 25% straight line

1.4. Going concern

These financial statements have been prepared on the basis that the company will continue to receive the financial support of its directors and that bank or other finance will continue to be made available.

2. Fixed assets

	Tangible fixed assets £
Cost	
At 1 April 2008	4,199
Additions	748
At 31 March 2009	4,947
Depreciation	
At 1 April 2008	1,322
Charge for year	1,112
At 31 March 2009	2,434
Net book values	
At 31 March 2009	2,513
At 31 March 2008	2,877

..... continued

3. Share capital	2009 £	2008 £
Authorised		
98 Ordinary A shares of £1 each	98	100
1 Ordinary B shares of £1 each	1	-
1 Ordinary C shares of £1 each	1	-
	100	100
Allotted, called up and fully paid		
98 Ordinary A shares of £1 each	98	100
1 Ordinary B shares of £1 each	1	-
1 Ordinary C shares of £1 each	1	-
	100	100
Equity Shares		
98 Ordinary A shares of £1 each	98	100
1 Ordinary B shares of £1 each	1	-
1 Ordinary C shares of £1 each	1	-
	100	100

On 15 August 2008 a special resolution was passed converting 100 ordinary shares into 98 A ordinary shares, 1 B ordinary share and 1 C ordinary share.