

Kentallen Holdings Limited

ABBREVIATED ACCOUNTS

for the year ended

30 June 2005



ECT
COMPANIES HOUSE

STJ88H4P

272
15/07/2005

**AUDITOR'S REPORT TO KENTALLEN HOLDINGS LIMITED PURSUANT TO
SECTION
247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts on pages 2 to 5, together with the financial statements of the company for the year ended 30 June 2005 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with section 247B of the Companies Act 1985. 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 audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and the auditors

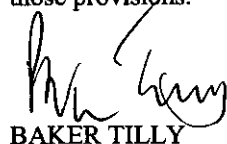
The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and report our opinion to you.

Basis of opinion

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. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act, and the abbreviated accounts on pages 2 to 5 are properly prepared in accordance with those provisions.



BAKER TILLY

Registered Auditor
Chartered Accountants
Breckenridge House
274 Sauchiehall Street
Glasgow G2 3EH

(2.1.2006)

Kentallen Holdings Limited

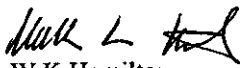
ABBREVIATED BALANCE SHEET

30 June 2005

	Notes	2005 £	2004 £
FIXED ASSETS			
Investments	1	<u>370,000</u>	<u>370,000</u>
CURRENT ASSETS			
Debtors		45,731	47,024
CREDITORS amounts falling due within one year		<u>28,247</u>	<u>29,540</u>
NET CURRENT ASSETS		<u>17,484</u>	<u>17,484</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>387,484</u>	<u>387,484</u>
CAPITAL AND RESERVES			
Called up share capital	2	400,100	400,100
Profit and loss account		<u>(12,616)</u>	<u>(12,616)</u>
SHAREHOLDERS' FUNDS		<u>387,484</u>	<u>387,484</u>

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

These abbreviated accounts were approved by the directors on 14/6/06 and are signed on their behalf by:


W K Hamilton
Director

A Reilly
Director



Kentallen Holdings Limited

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 June 2002).

FIXED ASSETS

All fixed assets are initially recorded at cost.

IMPAIRMENT

The directors do not consider an impairment review necessary in respect of the company's investments in its subsidiary companies. They believe that the company's forecast profitability will result in the investments value being maintained.

CONSOLIDATION

In the opinion of the directors, the company and its subsidiary undertakings comprise a small group. The company has therefore taken advantage of the exemption provided by Section 248 of the Companies Act not to prepare group accounts. The financial statements present the results of the parent company only and do not show the results of the group.

Kentallen Holdings Limited

NOTES TO THE ABBREVIATED ACCOUNTS

for the year ended 30 June 2005

1 FIXED ASSETS

	Investments £
Cost	
At 1 July 2004 and 30 June 2005	<u>370,000</u>
Depreciation	<u>-</u>
Net book value	
At 30 June 2005	<u>370,000</u>
At 30 June 2004	<u>370,000</u>

Company	% Holding	Class of share	Capital and Reserves £	Profit/(loss) for the year £
Kentallen Mechanical Services Ltd	100	Ordinary	109,667	12,671
Kentallen Fire Protection Ltd	100	Ordinary	539,752	135,734

The principal activities of the above subsidiaries during the year were those of mechanical services and the installation of fire protection systems respectively.

2 SHARE CAPITAL

	2005 £	2004 £
Authorised:		
100 Ordinary shares of £1 each	100	100
400,000 Preference shares of £1 each	<u>400,000</u>	<u>400,000</u>
	<u>400,100</u>	<u>400,100</u>
	2005 £	2004 £
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100
400,000 Preference shares of £1 each	<u>400,000</u>	<u>400,000</u>
	<u>400,100</u>	<u>400,100</u>

Kentallen Holdings Limited

NOTES TO THE ABBREVIATED ACCOUNTS

for the year ended 30 June 2005

2 SHARE CAPITAL *(continued)*

Of the issued preference shares, Kentallen Fire Protection Limited holds 40,000 and Kentallen Mechanical Services Limited holds 240,000. These shares have no voting rights attached to them, a 1% non cumulative dividend is payable at the directors' discretion and they are due to be redeemed at par on 30 April 2020.

The remainder of the preference shares have no voting rights attached to them, a 12% non cumulative dividend is payable at the directors' discretion and they were due to be redeemed at par on 31 July 2003.

3 ULTIMATE CONTROLLING PARTY

The company has no ultimate controlling party.