

Kentallen Holdings Limited

ABBREVIATED ACCOUNTS

for the year ended

30 June 2008

SC 153821

SATURDAY



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SCT

04/04/2009

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COMPANIES HOUSE

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

We have examined the abbreviated accounts, together with the financial statements of Kentallen Holdings Limited for the year ended 30 June 2008 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 auditor

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 abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin 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.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.

Baker Tilly UK Audit LLP

BAKER TILLY UK AUDIT LLP

Registered Auditor

Chartered Accountants

Breckenridge House

274 Sauchiehall Street

Glasgow G2 3EH

2nd April 2009.

Kentallen Holdings Limited

ABBREVIATED BALANCE SHEET

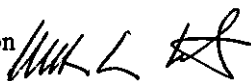
30 June 2008

	Notes	2008 £	2007 £
FIXED ASSETS			
Investments	1	<u>370,000</u>	<u>370,000</u>
CURRENT ASSETS			
Debtors		45,370	45,370
CREDITORS amounts falling due within one year		<u>15,269</u>	<u>15,269</u>
NET CURRENT ASSETS		<u>30,101</u>	<u>30,101</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>400,101</u>	<u>400,101</u>
CAPITAL AND RESERVES			
Called up equity share capital	2	280,100	280,100
Other reserves		120,000	120,000
Profit and loss account		<u>1</u>	<u>1</u>
SHAREHOLDERS' FUNDS		<u>400,101</u>	<u>400,101</u>

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

The abbreviated accounts on pages 2 to 4 were approved by the directors and authorised for issue on 11/4/2009 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 January 2007).

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 1985 not to prepare group accounts.

FIXED ASSETS

All fixed assets are initially recorded at cost.

FINANCIAL INSTRUMENTS

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

IMPAIRMENT

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

Kentallen Holdings Limited

NOTES TO THE ABBREVIATED ACCOUNTS for the year ended 30 June 2008

1 FIXED ASSETS

	Investments £
Cost	
At 1 July 2007 and 30 June 2008	<u>370,000</u>
Depreciation	<u>—</u>
Net book value	
At 30 June 2008	<u>370,000</u>
At 30 June 2007	<u>370,000</u>

Company	% Holding	Class of share	Capital and Reserves £	Profit/(loss) for the year £
Kentallen Mechanical Services Ltd	100	Ordinary	220,549	62,737
Kentallen Fire Protection Ltd	100	Ordinary	531,336	66,361

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

	2008 £	2007 £
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>
	2008 £	2007 £
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100
280,000 Preference shares of £1 each	<u>280,000</u>	<u>280,000</u>
	<u>280,100</u>	<u>280,100</u>

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.

3 ULTIMATE CONTROLLING PARTY

The company has no ultimate controlling party.