

Company Registration No.264713(Scotland)

HRAI DIVING SERVICES LTD
ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED 31st JULY 2005



HRAI SUPPLIES LTD

ABBREVIATED BALANCE SHEET AS AT 31st JULY 2005

	NOTES	2005 £	£
Fixed Assets			
Tangible assets	1.4		10,639
Investments			<u>0</u>
			10,639
Current assets			
Stocks		0	
Debtors		0	
Cash at bank and in hand		<u>226</u>	
		226	
Creditors: amounts falling due within one year		<u>-27,474</u>	
Net current assets			<u>-27,248</u>
Total assets less current liabilities			<u>-16,609</u>
Capital and reserves			
Called up share capital	2		2
Profit and Loss account			<u>16,611</u>
			<u>16,613</u>

HRAI DIVING SERVICES LTD

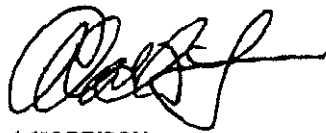
**ABBREVIATED BALANCE SHEET
AS AT 31st JULY 2005**

In preparing these abbreviated accounts:

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred by Section 248A(1) of the Companies Act 1985;
- (b) No notice has been deposited under Section 248B(2) of the Companies Act 1985, and
- (c) The directors acknowledge their responsibilities for;
 - (i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
 - (ii) preparing accounts which give a true and fair view of the state of affairs of the company @ the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226, and which otherwise comply with the requirements of this Act relating to accounts, 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 financial statements were approved by the board on 18 May, 2006.



A MORRISON
DIRECTOR

HRAI DIVING SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st JULY 2005

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Similar Entities (effective March 2000)

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable accounting standards.

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows;

Plant and machinery	25%
Fixtures, fittings & equipment	25%

1.5 Investments

Fixed asset investments are stated at cost.

2. Share Capital

	2004 £	2005 £
Authorised		
2 Ordinary of £1 each	2	2
Allotted, called up and fully paid		
2 Ordinary of £1 each	2	2

HRAI DIVING SERVICES LTD

COMPANY INFORMATION

DIRECTORS	A MORRISON	(Appointed 10 March 2004)
	S PATERSON	(Appointed 10 March 2004)

SECRETARY	A MORRISON
------------------	-------------------

COMPANY NUMBER	SC264713
-----------------------	-----------------

REGISTERED OFFICE	UNIT 2B RIVER DRIVE TEANINICH INDUSTRIAL ESTATE ALNESS ROSS-SHIRE IV17 0RG
--------------------------	---

BUSINESS ADDRESS	UNIT 2B RIVER DRIVE TEANINICH INDUSTRIAL ESTATE ALNESS ROSS-SHIRE IV17 0RG
-------------------------	---

BANKERS	ROYAL BANK OF SCOTLAND HIGH STREET DINGWALL ROSS-SHIRE IV15 9HF
----------------	--