Registered Number SC264713

HRAI DIVING SERVICES LTD.

Abbreviated Accounts

31 July 2006

HRAI DIVING SERVICES LTD. **Registered Number SC264713**

Balance Sheet as at 31 July 2006

	Notes	2006 £	£	2005 £	£
Called up share capital not paid					0
Fixed assets					
Tangible	2		7,979		10,639
Investments	3		0		0
Total fixed assets			7,979		10,639
Current assets					
Stocks		0		0	
Debtors		0		4,000	
Investments		0		0	
Cash at bank and in hand		150		230	
Total current assets		150		4,230	
Prepayments and accrued income (not expressed within current asset sub-total)		0		0	
Creditors: amounts falling due within one year	4	(27,528)		(31,478)	
Net current assets			(27,378)		(27,248)
Total assets less current liabilities			(19,399)		(16,609)
Total net Assets (liabilities)			(19,399)		(16,609)
Capital and reserves					
Called up share capital			2		2
Profit and loss account			(19,401)		(16,611)
Shareholders funds			(19,399)		(16,609)

a. For the year ending 31 July 2006 the company was entitled to exemption under section 249A(1) of the Companies Act 1985.
b. Members have not required the company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985
c. The directors acknowledge their responsibility for:
    i. ensuring the company keeps accounting records which comply with Section 221; and
    ii. preparing accounts 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 financial year, in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
d. The accounts have been prepared in accordance with the special provisions in Part VII of the Companies Act 1985 relating to small companies

Approved by the board on 12 June 2007

And signed on their behalf by:
A.MORRISON, Director

This document was delivered using electronic communications and authenticated in accordance with section 707B(2) of the Companies Act 1985.

HRAI DIVING SERVICES LTD. **Registered Number SC264713**

Notes to the abbreviated accounts

For the year ending 31 July 2006

1 Accounting policies

Accounting Policy
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Small Entities (effective June 2002).

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	25.00%	Reducing Balance

2 Tangible fixed assets

	Plant and Machinery	Total
Cost	£	£
At 31 July 2005	14,185	14,185
additions		0
disposals		0
At 31 July 2006	14,185	14,185
Depreciation		
At 31 July 2005	3,546	3,546
Charge for year	2,660	2,660
on disposals		0
At 31 July 2006	6,206	6,206
Net Book Value		
At 31 July 2005	10,639	10,639
At 31 July 2006	7,979	7,979

3 Investments (fixed assets)

NONE

4 Creditors: amounts falling due within one year

	2006	2005
	£	£
Bank loans	0	0
Trade creditors	0	4
Other creditors	27,528	31,474
Taxation and Social Security	0	0
	27,528	31,478

5 Transactions with directors

NONE

6 Related party disclosures

NONE