Registered Number SC264713

HRAI DIVING SERVICES LTD.

Abbreviated Accounts

31 July 2009

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

Balance Sheet as at 31 July 2009

	Notes	2009 £	£	2008 £	£
Called up share capital not paid			0		0
Fixed assets					
Tangible	2		5,596		5,596
Total fixed assets			5,596		5,596
Current assets					
Stocks		0		0	
Debtors		0		0	
Investments		0		0	
Cash at bank and in hand		0		113	
Total current assets		0		113	
Prepayments and accrued income (not expressed within current asset sub-total)		0		0	
Creditors: amounts falling due within one year		(0)		(0)	
Net current assets			0		113
Total assets less current liabilities			5,596		5,709
Creditors: amounts falling due after one year			(27,415)		(27,528)
Provisions for liabilities and charges			(0)		(0)
Accruals and deferred income			(0)		(0)
Total net Assets (liabilities)			(21,819)		(21,819)
Capital and reserves					
Called up share capital			2		2
Profit and loss account			(21,821)		(21,821)
Shareholders funds			(21,819)		(21,819)

a. For the year ending 31 July 2009 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
c. The directors acknowledge their responsibility for:
    i. ensuring the company keeps accounting records which comply with Section 386; 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 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 14 April 2010

And signed on their behalf by:
ALASTER MORRISON, Director

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.

Notes to the abbreviated accounts

For the year ending 31 July 2009

1 **Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Small Entities (effective January 2005)

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**

Cost	£
At 31 July 2008	14,185
additions	
disposals	
revaluations	
transfers	
At 31 July 2009	14,185
Depreciation	
At 31 July 2008	8,589
Charge for year	
on disposals	
At 31 July 2009	8,589
Net Book Value	
At 31 July 2008	5,596
At 31 July 2009	5,596

3 **Transactions with directors**

NONE

4 **Related party disclosures**

NONE