

HRAI DIVING SERVICES LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2012



Hardie Caldwell LLP

Chartered Accountants & Business Advisers

Glasgow

HRAI DIVING SERVICES LTD

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FOR THE YEAR ENDED 31 JULY 2012**

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HRAI DIVING SERVICES LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2012**

DIRECTOR: A L Morrison

SECRETARY: A L Morrison

REGISTERED OFFICE: Unit 22 and 23, Robert Leonard Centre
Howe Moss Drive
Kirkhill Industrial Estate
Dyce
Aberdeenshire
AB21 0GG

REGISTERED NUMBER: SC264713 (Scotland)

ACCOUNTANTS: Hardie Caldwell LLP
Citypoint 2
25 Tyndrum Street
Glasgow
G4 0JY

HRAI DIVING SERVICES LTD (REGISTERED NUMBER: SC264713)

BALANCE SHEET
31 JULY 2012

	Notes	2012 £	2011 £
CREDITORS			
Amounts falling due within one year		<u>577</u>	<u>577</u>
NET CURRENT LIABILITIES		<u>(577)</u>	<u>(577)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(577)</u>	<u>(577)</u>
CAPITAL AND RESERVES			
Called up share capital	2	2	2
Profit and loss account		<u>(579)</u>	<u>(579)</u>
SHAREHOLDERS' FUNDS		<u>(577)</u>	<u>(577)</u>

The company is entitled to exemption from audit under Section 480 of the Companies Act 2006 for the year ended 31 July 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 17 April 2013 and were signed by:



A L Morrison - Director

HRAI DIVING SERVICES LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2012

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The company was dormant throughout the year ended 31 July 2012. However, reference to information relating to the year ended 31 July 2011 has been made where appropriate.

Going concern

The directors have a reasonable expectation that the company has adequate resources to continue in operation existence for the foreseeable future. The company relies on the support of its director and it feels that the going concern basis of accounting is appropriate in preparing the annual financial statements.

2. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
2	Ordinary	1	<u>2</u>	<u>2</u>

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
HRAI DIVING SERVICES LTD**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which these unaudited financial statements (set out on pages two to three) have been prepared.

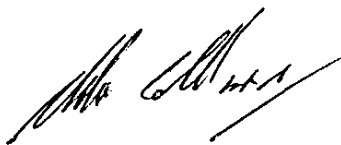
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of HRAI Diving Services Ltd for the year ended 31 July 2012 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the director of HRAI Diving Services Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of HRAI Diving Services Ltd and state those matters that we have agreed to state to the director of HRAI Diving Services Ltd in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that HRAI Diving Services Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of HRAI Diving Services Ltd. You consider that HRAI Diving Services Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of HRAI Diving Services Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



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17 April 2013