

Registration Number 2576072

Regal Trading (U.K.) Limited
Abbreviated Accounts
for the year ended 31 March 2006

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Regal Trading (U.K.) Limited

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Regal Trading (U.K.) Limited

**Abbreviated balance sheet
as at 31 March 2006**

		2006		2005	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		4,247		2,197
Current assets					
Stocks		35,822		-	
Debtors		109,285		104,389	
Investments		26,885		21,546	
Cash at bank and in hand		7,148		14,674	
		<u>179,140</u>		<u>140,609</u>	
Creditors: amounts falling due within one year		<u>(54,253)</u>		<u>(27,808)</u>	
Net current assets			<u>124,887</u>		<u>112,801</u>
Total assets less current liabilities			129,134		114,998
Provisions for liabilities and charges			-		(237)
Net assets			<u>129,134</u>		<u>114,761</u>
Capital and reserves					
Called up share capital	3		6		6
Profit and loss account			129,128		114,755
Shareholders' funds			<u>129,134</u>		<u>114,761</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 4 form an integral part of these financial statements.

Regal Trading (U.K.) Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 31 March 2006**

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 March 2006 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 26 January 2007 and signed on its behalf by

**M K Slade
Director**

A handwritten signature in black ink, appearing to read 'M K Slade', is written over the printed name and title.

The notes on pages 3 to 4 form an integral part of these financial statements.

Regal Trading (U.K.) Limited

Notes to the abbreviated financial statements for the year ended 31 March 2006

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 15%
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1.4. Investments

Current asset investments are at the lower of cost and net realisable value.

1.5. Stock

Stock is valued at the lower of cost and net realisable value.

1.6. Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

Regal Trading (U.K.) Limited

Notes to the abbreviated financial statements for the year ended 31 March 2006

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2. Fixed assets	Tangible fixed assets £	
Cost		
At 1 April 2005	4,972	
Additions	2,800	
At 31 March 2006	<u>7,772</u>	
Depreciation		
At 1 April 2005	2,775	
Charge for year	750	
At 31 March 2006	<u>3,525</u>	
Net book values		
At 31 March 2006	<u>4,247</u>	
At 31 March 2005	<u>2,197</u>	
3. Share capital	2006 £	2005 £
Authorised		
6 Ordinary shares of £1 each	<u>6</u>	
Allotted, called up and fully paid		
6 Ordinary shares of £1 each	<u>6</u>	