



B. T. CURLE LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2010

Company Registration Number SC199699

RSM Tenon Limited
Accountants & Business Advisers
Unit 3 Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

B. T. CURLE LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 31 MAY 2010

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B. T. CURLE LIMITED
Registered Number SC199699

ABBREVIATED BALANCE SHEET

31 MAY 2010

	Note	2010 £	£	2009 £	£
Fixed assets	2				
Tangible assets			240		240
Current assets					
Cash at bank and in hand		154		744	
Creditors: Amounts falling due within one year		<u>(1,537)</u>		<u>(2,067)</u>	
Net current liabilities			(1,383)		(1,323)
Total assets less current liabilities			<u>(1,143)</u>		<u>(1,083)</u>
Provisions for liabilities			(50)		(50)
			<u>(1,193)</u>		<u>(1,133)</u>
Capital and reserves					
Called-up share capital	3		100		100
Profit and loss account			(1,293)		(1,233)
Shareholder's funds			<u>(1,193)</u>		<u>(1,133)</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 4 form part of these abbreviated accounts.

B. T. CURLE LIMITED
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ABBREVIATED BALANCE SHEET *(continued)*

31 MAY 2010

For the year ended 31 May 2010 the company was entitled to exemption under section 480 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for:

- i) ensuring the company keeps accounting records which comply with Section 386; and
- ii) 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 and 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 applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved by the directors and authorised for issue on 26 November 2010, and are signed on their behalf by:



Brian Curle
Director

The notes on pages 3 to 4 form part of these abbreviated accounts.

B. T. CURLE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MAY 2010

1. Accounting policies

Basis of accounting

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).

Cash flow statement

The company has adopted the Financial Reporting Standard For Smaller Entities (2008) and is consequently exempt from the requirement to include a cash flow statement in the financial statements.

Turnover

The turnover shown in the profit and loss account represents amounts receivable during the year from provision of quantity surveying and cost engineering services.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Fittings & Equipment - 20% Straight Line & 33.3% Straight Line

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, where transactions or events that result in an obligation to pay more or a right to pay less tax in the future have occurred by the balance sheet date with certain limited exceptions.

Deferred tax is calculated on an undiscounted basis at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

No deferred tax asset is included in these financial statements as its recoverability at this stage is relatively uncertain.

B. T. CURLE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MAY 2010

2. Fixed assets

	Tangible Assets £
Cost	
At 1 June 2009 and 31 May 2010	<u>2,477</u>
Depreciation	
At 1 June 2009	<u>2,237</u>
At 31 May 2010	<u>2,237</u>
Net book value	
At 31 May 2010	<u>240</u>
At 31 May 2009	<u>240</u>

3. Share capital

Allotted, called up and fully paid:

	2010		2009	
	No	£	No	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>