

REGISTERED NUMBER: SC199699 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 May 2015

for

BT Curle Ltd

SATURDAY



S4KNO36P

SCT

21/11/2015

#5

COMPANIES HOUSE

BT Curle Ltd (Registered number: SC199699)

Abbreviated Balance Sheet
31 May 2015

	Notes	31.5.15 £	31.5.14 £
FIXED ASSETS			
Tangible assets	2	-	134
CURRENT ASSETS			
Debtors		-	3,600
Cash at bank and in hand		1,120	4,277
		<u>1,120</u>	<u>7,877</u>
CREDITORS			
Amounts falling due within one year		(1,292)	(7,848)
NET CURRENT (LIABILITIES)/ASSETS		<u>(172)</u>	<u>29</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(172)</u>	<u>163</u>
CAPITAL AND RESERVES			
Called up share capital	3	100	100
Profit and loss account		(272)	63
SHAREHOLDERS' FUNDS		<u>(172)</u>	<u>163</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

The abbreviated accounts 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 Board of Directors on 30 October 2015 and were signed on its behalf by:



Brian Curle - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 May 2015

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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).

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover

Turnover represents invoiced sales of services in respect of quantity surveying and engineering consultancy, including value added tax. Sales are recognised at the point at which the service is complete.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 33% on cost and 20% on cost

Tangible fixed assets are stated at cost less depreciation. Cost represent purchase price together with any incidental costs of acquisition.

Deferred tax

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.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 June 2014	
and 31 May 2015	2,120
DEPRECIATION	
At 1 June 2014	1,986
Charge for year	134
At 31 May 2015	2,120
NET BOOK VALUE	
At 31 May 2015	-
At 31 May 2014	134

BT Curle Ltd

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 May 2015

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.5.15 £	31.5.14 £
100	Ordinary	£1	<u>100</u>	<u>100</u>