

Registered number.  
05720364  
England and Wales

**FLUE GAS TREATMENT LIMITED**  
Unaudited Abbreviated Report and Accounts  
For the year ended 31 July 2010

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**FLUE GAS TREATMENT LIMITED (Registered number: 05720364)**  
**Contents of the Abbreviated Accounts**  
**for the year ended 31 July 2010**

	Page
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3 to 4

**FLUE GAS TREATMENT LIMITED (Registered number: 05720364)**  
**Abbreviated Balance Sheet**  
**as at 31 July 2010**

	Notes	2010 £	2009 £
<b>Fixed assets</b>			
Intangible assets	2	8,400	9,800
Tangible assets	3	2,786	666
		<u>11,186</u>	<u>10,466</u>
<b>Current assets</b>			
Stocks		2,832	814
Debtors		8,672	48,002
Cash at bank and in hand		9,377	34,378
		<u>20,881</u>	<u>83,194</u>
<b>Creditors' amounts falling due within one year</b>		<u>(49,857)</u>	<u>(106,165)</u>
<b>Net current liabilities</b>		<u>(28,976)</u>	<u>(22,971)</u>
<b>Total assets less current liabilities</b>		<u>(17,790)</u>	<u>(12,505)</u>
<b>Net assets</b>		<u>(17,790)</u>	<u>(12,505)</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		(17,890)	(12,605)
<b>Shareholders' funds</b>		<u>(17,790)</u>	<u>(12,505)</u>

These annual accounts have not been audited because the company is entitled to the exemption provided by s477 Companies Act 2006 and its members have not required the company to obtain an audit of these accounts in accordance with s476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records that comply with ss386 and 387 Companies Act 2006. The directors also acknowledge their responsibilities for 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 ss394 and 395 Companies Act 2006, and which otherwise comply with the requirements of that Act relating to accounts, so far as applicable to the company.

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

Signed on behalf of the board of directors



R Hope  
Director

Approved by the board 1 November 2010

**FLUE GAS TREATMENT LIMITED (Registered number: 05720364)**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 July 2010**

**1 Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the year and the preceding year.

**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).

**Turnover**

Turnover represents amounts receivable for goods and services provided in the normal course of business, net of trade discounts, VAT and other sales related taxes.

**Goodwill**

Goodwill arising on the acquisition of businesses, represents the excess of the fair value of consideration over the fair value of identifiable assets and liabilities acquired.

Goodwill is amortised in equal instalments over its estimated useful life, except where it has been identified as impaired in the period, in which case it is written down as appropriate.

**Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment properties and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	25% reducing balance
Motor vehicles	25% reducing balance

**Taxation**

Current tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred taxation is accounted for at expected tax rates on all differences arising from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the financial statements. A deferred tax asset is only recognised when it is more likely than not that the asset will be recoverable in the foreseeable future out of suitable taxable profits from which the underlying timing differences can be deducted.

**FLUE GAS TREATMENT LIMITED (Registered number: 05720364)**  
**Notes to the Abbreviated Accounts - continued**  
**for the year ended 31 July 2010**

**2 Intangible fixed assets**

	Goodwill £	Total £
<b>Cost</b>		
At 1 August 2009	14,000	14,000
At 31 July 2010	14,000	14,000
<b>Amortisation</b>		
At 1 August 2009	4,200	4,200
Charge for the year	1,400	1,400
At 31 July 2010	5,600	5,600
<b>Net book value</b>		
At 31 July 2010	8,400	8,400
At 31 July 2009	9,800	9,800

Goodwill is amortised over 10 years

**3 Tangible fixed assets**

	Fixtures and Fittings £	Total £
<b>Cost</b>		
At 1 August 2009	1,579	1,579
Additions	2,676	2,676
At 31 July 2010	4,255	4,255
<b>Depreciation</b>		
At 1 August 2009	913	913
Charge for the year	556	556
At 31 July 2010	1,469	1,469
<b>Net book value</b>		
At 31 July 2010	2,786	2,786
At 31 July 2009	666	666

**4 Share capital - equity shares**

	2010 No Shares	2010 £	2009 £
Allotted, called up fully paid share capital			
Ordinary shares of £1 each	100	100	100