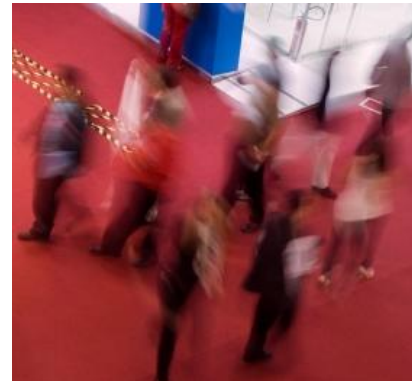


Client Project Case Study:



Title of Project:	Capital Allowances for Ratcliffe Terrace, Edinburgh
Thomson Bethune's Role:	Calculate the value of the total expenditure which qualifies for machinery and plant allowances
Client Sector:	Mixed Use (Retail and Student Accommodation)
Client:	The Ratcliffe Partnership
Project Cost:	N/A
Location:	Edinburgh
Date:	November 2010

Project Scope:	
Background to the project:	<p>The Client who purchased the property in October 2008, are entitled to claim capital allowances on the buildings qualifying machinery and plant. The capital expenditure incurred on these assets reduces the client's taxable profits or income.</p> <p>Thomson Bethune prepared a report, which details and calculates the total expenditure that qualifies for machinery and plant allowances. This report provides information which is utilised by French Duncan in preparing the year end accounts for the client, which are then submitted to HM Revenue and Customs.</p>
The value Thomson Bethune added to this project:	<p>We utilised our cost and construction knowledge to maximise the value of the qualifying machinery and plant.</p> <p>The outcomes of this exercise will be reviewed once the client's year end accounts have been compiled.</p>

Contact Thomson Bethune:	
<p>If you would like to speak to a member of the Thomson Bethune team, simply call our office or send us an email and a member of the Thomson Bethune team will contact you directly.</p>	<p>Edinburgh Office: Tel: 0131 220 1828 info@thomsonbethune.co.uk</p> <p>Glasgow Office: Tel: 0141 226 2030 info@thomsonbethune.co.uk</p>