

**REGISTERED NUMBER: 04861883 (England and Wales)**

**Abbreviated Unaudited Accounts for the Year Ended 31 December 2012**

**for**

**Casterton Golf Course Ltd**

WEDNESDAY



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for the Year Ended 31 December 2012**

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**Casterton Golf Course Ltd**  
**Company Information**  
**for the Year Ended 31 December 2012**

**DIRECTORS:** J W Makinson  
Mrs E M Makinson

**SECRETARY:** Mrs E M Makinson

**REGISTERED OFFICE:** Sedbergh Road  
Casterton  
Kirkby Lonsdale  
Via Carnforth  
Lancashire  
LA6 2LA

**REGISTERED NUMBER:** 04861883 (England and Wales)

**ACCOUNTANTS:** Ingalls  
Chartered Accountants  
Libra House  
Murley Moss Business Village  
Kendal  
Cumbria  
LA9 7RL

**Casterton Golf Course Ltd (Registered number. 04861883)**

**Abbreviated Balance Sheet  
31 December 2012**

	Notes	2012 £	2011 £
<b>FIXED ASSETS</b>			
Intangible assets	2	24,750	27,000
Tangible assets	3	116,688	117,887
		<u>141,438</u>	<u>144,887</u>
<b>CURRENT ASSETS</b>			
Stocks		9,703	12,038
Debtors		3,343	3,912
Cash at bank and in hand		28,283	40,656
		<u>41,329</u>	<u>56,606</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>38,745</u>	<u>32,927</u>
<b>NET CURRENT ASSETS</b>		<u>2,584</u>	<u>23,679</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>144,022</u>	<u>168,566</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year		(130,000)	(130,000)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(10,115)</u>	<u>(10,602)</u>
<b>NET ASSETS</b>		<u><u>3,907</u></u>	<u><u>27,964</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	100	100
Profit and loss account		<u>3,807</u>	<u>27,864</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>3,907</u></u>	<u><u>27,964</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2012

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2012 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 notes form part of these abbreviated accounts

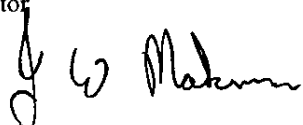
**Casterton Golf Course Ltd (Registered number: 04861883)**

**Abbreviated Balance Sheet - continued  
31 December 2012**

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 4 June 2013 and were signed on its behalf by

J W Makinson - Director

A handwritten signature in black ink, appearing to read 'J W Makinson', written in a cursive style.

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the Year Ended 31 December 2012**

**1 ACCOUNTING POLICIES**

**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)

**Turnover**

Turnover represents course receipts, shop takings and other income, excluding value added tax

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of twenty years

**Tangible fixed assets**

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

Freehold property	- 10% on cost
Plant and machinery	- 25% on cost and 10% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 25% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate

**2 INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2012	
and 31 December 2012	45,000
<b>AMORTISATION</b>	
At 1 January 2012	18,000
Amortisation for year	2,250
At 31 December 2012	20,250
<b>NET BOOK VALUE</b>	
At 31 December 2012	24,750
At 31 December 2011	27,000

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 December 2012

3 TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 January 2012	272,555
Additions	26,722
Disposals	(1,050)
At 31 December 2012	<u>298,227</u>
<b>DEPRECIATION</b>	
At 1 January 2012	154,668
Charge for year	26,871
At 31 December 2012	<u>181,539</u>
<b>NET BOOK VALUE</b>	
At 31 December 2012	<u>116,688</u>
At 31 December 2011	<u>117,887</u>

4 CALLED UP SHARE CAPITAL

Allotted and issued Number	Class	Nominal value £1	2012 £ <u>100</u>	2011 £ <u>100</u>
100	Ordinary			