

Company Registration No. SC406447 (Scotland)

Tom Morris International Limited

Abbreviated accounts

for the period ended 31 December 2012

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Tom Morris International Limited

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Tom Morris International Limited

Independent auditor's report to Tom Morris International Limited Under section 449 of the companies act 2006

We have examined the abbreviated accounts set out on pages 2 to 3, together with the accounts of Tom Morris International Limited for the period ended 31 December 2012 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the accounts, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



**George M Hay (Senior Statutory Auditor)
for and on behalf of Henderson Loggie**

18 April 2013

**Chartered Accountants
Statutory Auditor**

Royal Exchange
Panmure Street
Dundee
DD1 1DZ

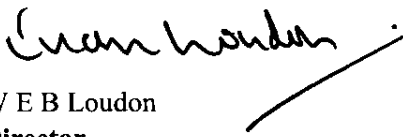
Tom Morris International Limited


Abbreviated balance sheet As at 31 December 2012

	Notes	2012 £	£
Current assets			
Debtors		85,304	
Cash at bank and in hand		10,000	
		<u>95,304</u>	
Creditors: amounts falling due within one year		<u>(187,308)</u>	
Total assets less current liabilities			(92,004)
Creditors: amounts falling due after more than one year			(10,000)
			<u>(102,004)</u>
Capital and reserves			
Called up share capital	2		100
Profit and loss account			<u>(102,104)</u>
Shareholders' funds			<u>(102,004)</u>

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board and authorised for issue on 18 April 2013


W E B Loudon
Director


D J Campbell
Director

Company Registration No. SC406447

Tom Morris International Limited

Notes to the abbreviated accounts

For the period ended 31 December 2012

1 Accounting policies

1.1 Accounting convention

The accounts have been prepared on the going concern basis on the basis that confirmation has been received from the Parent Undertaking that it will continue to support the company. On this basis, the directors are satisfied that the company is a going concern.

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules.

1.2 Compliance with accounting standards

The accounts are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

2 Share capital

2012

£

Allotted, called up and fully paid

100 Ordinary shares of £1 each

100

1 Share issued at par on incorporation.

99 Shares issued at par on 14 August 2012.

3 Ultimate parent company

The company is controlled by St Andrews Links Trust, a charitable trust registered in Scotland, Charity No SC006161.