

Company Registration No. 137205 (England and Wales)

CROMPTON & ROYTON GOLF CLUB LIMITED

(LIMITED BY GUARANTEE)

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2006

WEDNESDAY



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09/05/2007

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COMPANIES HOUSE

**GRUNDY ANDERSON & KERSHAW
CHARTERED ACCOUNTANTS**

CROMPTON & ROYTON GOLF CLUB LIMITED
(LIMITED BY GUARANTEE)
CONTENTS

	Page
Independent auditors' report	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3 - 4

CROMPTON & ROYTON GOLF CLUB LIMITED

(LIMITED BY GUARANTEE)

**INDEPENDENT AUDITORS' REPORT TO CROMPTON & ROYTON GOLF CLUB LIMITED
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Crompton & Royton Golf Club Limited for the year ended 31 October 2006 prepared under section 226 of the Companies Act 1985

This report is made solely to the company in accordance with Section 247B of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report on abbreviated accounts 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 audit 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 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of audit opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" 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 financial statements, 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 sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.



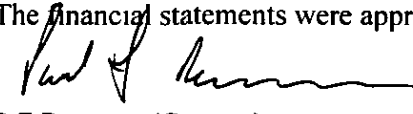
Grundy Anderson & Kershaw
Chartered Accountants & Registered Auditor
123-125 Union Street
Oldham
OL1 1TG
4 January 2007

CROMPTON & ROYTON GOLF CLUB LIMITED
(LIMITED BY GUARANTEE)
ABBREVIATED BALANCE SHEET
AS AT 31 OCTOBER 2006

	Notes	2006 £	£	2005 £	£
Fixed assets					
Tangible assets	2	266,136		291,130	
Current assets					
Stocks		10,643		10,793	
Debtors		8,254		5,664	
Cash at bank and in hand		249,399		223,907	
		<u>268,296</u>		<u>240,364</u>	
Creditors: amounts falling due within one year		<u>(71,974)</u>		<u>(73,798)</u>	
Net current assets		196,322		166,566	
Total assets less current liabilities		<u>462,458</u>		<u>457,696</u>	
Capital and reserves					
Other reserves		26,960		36,000	
Profit and loss account		435,498		421,696	
Shareholders' funds - equity interests		<u>462,458</u>		<u>457,696</u>	

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the Board on 3 January 2007


P F Brannan (Captain)


J E Meanock (Hon Treasurer)

CROMPTON & ROYTON GOLF CLUB LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2006

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention

1.2 Turnover and profits

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

Buildings	5% reducing balance
Plant and machinery	20% straight line
Fixtures and fittings	25% straight line

1.4 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

1.5 Stock and work in progress

Stocks are stated at the lower of cost and net realisable value.

1.6 Deferred taxation

Deferred taxation is recognised in respect of all timing differences which have originated but not reversed at the balance sheet date. Timing differences are differences between taxable profits and the results as stated in the financial statements which arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. However, deferred tax is not recognised on

-Revaluation gains and losses unless by the balance sheet date the entity has entered into a binding agreement to sell the asset and has revalued the asset to the selling price

-Taxable gains and losses arising on revaluations or sales if it is more likely than not that the gain will be rolled over into a replacement asset

A net deferred tax asset is regarded as recoverable and therefore recognised only when it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of underlying timing differences can be deducted

Deferred tax is measured at the average tax rates which are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws which have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis

CROMPTON & ROYTON GOLF CLUB LIMITED
(LIMITED BY GUARANTEE)
NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2006

2 Fixed assets

	Tangible assets £
Cost	
At 1 November 2005	822,335
Additions	24,651
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At 31 October 2006	846,986
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Depreciation	
At 1 November 2005	531,205
Charge for the year	49,645
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At 31 October 2006	580,850
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Net book value	
At 31 October 2006	266,136
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At 31 October 2005	291,130
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3 Transactions with directors

During the year various Directors have at some time provided services or goods to the club. These services and goods have all been approved by the Directors and have been at market value.