

**Company Registration No. 137205 (England and Wales)**

**CROMPTON & ROYTON GOLF CLUB LIMITED**

**(LIMITED BY GUARANTEE)**

## ABBREVIATED ACCOUNTS

**FOR THE YEAR ENDED 31 OCTOBER 2004**

**GRUNDY ANDERSON & KERSHAW**  
**CHARTERED ACCOUNTANTS**

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

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We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of the company for the year ended 31 October 2004 prepared under section 226 of the Companies Act 1985.

**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 accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of audit opinion**

We have carried out the procedures we considered 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. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

**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 on pages 2 to 4 are properly prepared in accordance with those provisions.

*Grundy Anderson & Kershaw*

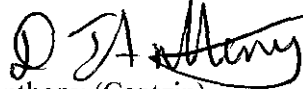
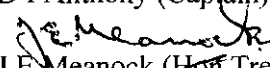
**Grundy Anderson & Kershaw**  
**Chartered Accountants & Registered Auditor**  
**123-125 Union Street**  
**Oldham**  
**OL1 1TG**  
**6 January 2005**

**CROMPTON & ROYTON GOLF CLUB LIMITED**  
**(LIMITED BY GUARANTEE)**  
**ABBREVIATED BALANCE SHEET**  
**AS AT 31 OCTOBER 2004**

	Notes	2004 £	£	2003 £	£
<b>Fixed assets</b>					
Tangible assets	2	295,429		357,957	
<b>Current assets</b>					
Stocks		10,509		9,307	
Debtors		6,475		7,766	
Cash at bank and in hand		208,047		187,787	
		<u>225,031</u>		<u>204,860</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(69,788)</u>		<u>(81,797)</u>	
<b>Net current assets</b>		<u>155,243</u>		<u>123,063</u>	
<b>Total assets less current liabilities</b>		<u>450,672</u>		<u>481,020</u>	
<b>Capital and reserves</b>					
Other reserves		53,896		39,385	
Profit and loss account		396,776		441,635	
<b>Shareholders' funds - equity interests</b>		<u>450,672</u>		<u>481,020</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 5 January 2005

  
D I Anthony (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 2004**

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**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 tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes.

**CROMPTON & ROYTON GOLF CLUB LIMITED**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2004**

**2 Fixed assets**

	<b>Tangible assets £</b>
<b>Cost</b>	
At 1 November 2003	791,821
Additions	6,762
Disposals	(7,473)
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At 31 October 2004	791,110
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<b>Depreciation</b>	
At 1 November 2003	433,864
On disposals	(4,233)
Charge for the year	66,050
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At 31 October 2004	495,681
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<b>Net book value</b>	
At 31 October 2004	295,429
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At 31 October 2003	357,957
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**3 Transactions with directors**

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