

# Dummer Golf Limited

Annual Report and Unaudited Financial Statements (Filleled)  
for the Year Ended 31 March 2023

# **Dummer Golf Limited**

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## **Dummer Golf Limited**

### **Company Information**

<b>Directors</b>	S R Taylor J G Butler M S Dyke R Jenner OBE Mrs C O'Herlihy R F Taylor
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<b>Registered office</b>	Down Street Dummer Hampshire RH25 2AD
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**Dummer Golf Limited**  
**(Registration number: 05145057)**  
**Balance Sheet as at 31 March 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	1,854,803	1,866,420
<b>Current assets</b>			
Debtors	<u>5</u>	23,573	27,264
<b>Creditors:</b> Amounts falling due within one year	<u>6</u>	(485,258)	(485,258)
<b>Net current liabilities</b>		(461,685)	(457,994)
<b>Net assets</b>		<u>1,393,118</u>	<u>1,408,426</u>
<b>Capital and reserves</b>			
Called up share capital		2,840	2,840
Share premium reserve		903,085	903,085
Retained earnings		<u>487,193</u>	<u>502,501</u>
<b>Shareholders' funds</b>		<u>1,393,118</u>	<u>1,408,426</u>

For the financial year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 21 December 2023 and signed on its behalf by:

.....  
S R Taylor  
Director

# **Dummer Golf Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023**

### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Down Street  
Dummer  
Hampshire  
RH25 2AD  
United Kingdom

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Government grants**

Grants are accounted for under the accruals method. Grants of a revenue nature are recognised in "other income" within the profit and loss account in the same period as the related expenditure.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

## **Dummer Golf Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023**

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

#### **Tangible assets**

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	Plant and other equipment - 20% on cost Renewable energy equipment - 5% on cost

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits.

#### **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell after making due allowance for obsolete and slow moving items.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

#### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

## Dummer Golf Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023

#### Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### Financial instruments

##### *Classification*

Financial instruments are classified and accounted for according to the substance of the contractual arrangements, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 0 (2022 - 4).

### 4 Tangible assets

	Land and buildings £	Other tangible assets £	Total £
<b>Cost or valuation</b>			
At 1 April 2022	1,854,802	24,457	1,879,259
At 31 March 2023	1,854,802	24,457	1,879,259
<b>Depreciation</b>			
At 1 April 2022	-	12,839	12,839
Impairment	-	11,617	11,617
At 31 March 2023	-	24,456	24,456
<b>Carrying amount</b>			
At 31 March 2023	1,854,802	1	1,854,803
At 31 March 2022	1,854,802	11,618	1,866,420

Included within the net book value of land and buildings above is £1,854,802 (2022 - £1,854,802) in respect of freehold land and buildings.

## Dummer Golf Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023

#### 5 Debtors

	2023	2022
	£	£
Current		
Other debtors	23,573	27,264
	<u>23,573</u>	<u>27,264</u>

#### 6 Creditors

##### Creditors: amounts falling due within one year

	2023	2022
	£	£
	Note	
<b>Due within one year</b>		
Amounts owed to group undertakings and undertakings in which the company has a participating interest	7	
	485,258	479,758
Accruals and deferred income	-	5,500
	<u>485,258</u>	<u>485,258</u>

#### 7 Related party transactions

The company has taken advantage of the exemption available under FRS102 "Related Party Disclosures" Paragraph 33.1A and has not disclosed transactions entered into between the company and its parent company.



## **Dummer Golf Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 March 2023**

#### **Directors' remuneration**

The directors' remuneration for the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Remuneration	-	49,637
Contributions paid to money purchase schemes	-	265
	<u>-</u>	<u>49,902</u>

#### **8 Parent and ultimate parent undertaking**

The parent company is The Basingstoke Golf Club Limited, which is incorporated in England and Wales.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.