REGISTERED NUMBER: SC205282 (Scotland)

Abbreviated Accounts for the Year Ended 30 September 2012

for

Whitekirk Developments Limited

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Company Information
for the Year Ended 30 September 2012

DIRECTORS:	G R Tuer Mrs J M Tuer C Tuer R Tuer R J Francis Mrs S J Tuer
SECRETARY:	R Tuer
REGISTERED OFFICE:	37 Queen Street Edinburgh EH2 1JX
REGISTERED NUMBER:	SC205282 (Scotland)
ACCOUNTANTS:	Eura Audit UK Eva Lett House 1 South Crescent Ripon North Yorkshire HG4 1XW

Whitekirk Developments Limited (Registered number: SC205282)

Abbreviated Balance Sheet
30 September 2012

	Notes	2012 £	£	2011 £	£
FIXED ASSETS					
Tangible assets	2		1,344,905		1,384,113
Investments	3		50,010		50,010
			1,394,915		1,434,123
CURRENT ASSETS					
Stocks		617,668		619,892	
Debtors		1,121,276		1,060,775	
Cash at bank and in hand		804		1,205	
		1,739,748		1,681,872	
CREDITORS					
Amounts falling due within one year	4	1,413,234		1,132,569	
NET CURRENT ASSETS			326,514		549,303
TOTAL ASSETS LESS CURRENT LIABILITIES			1,721,429		1,983,426
CREDITORS					
Amounts falling due after more than one year	4		2,451,807		2,700,751
NET LIABILITIES			(730,378)		(717,325)
CAPITAL AND RESERVES					
Called up share capital	5		400,000		400,000
Profit and loss account			(1,130,378)		(1,117,325)
SHAREHOLDERS' FUNDS			(730,378)		(717,325)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2012 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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

continued...

Abbreviated Balance Sheet - continued
30 September 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 and authorised for issue by the Board of Directors on 30 September 2013 and were signed on its behalf by:

R Tuer - Director

Notes to the Abbreviated Accounts for the Year Ended 30 September 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 net invoiced sales of goods, excluding value added tax.

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

Land and buildings	- at various rates on cost
Plant and machinery etc	- 25% on reducing balance and 15% on reducing balance

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

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

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.

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Notes to the Abbreviated Accounts - continued for the Year Ended 30 September 2012

2. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1 October 2011	1,907,886
Additions	2,200
At 30 September 2012	1,910,086
DEPRECIATION	
At 1 October 2011	523,773
Charge for year	41,408
At 30 September 2012	565,181
NET BOOK VALUE	
At 30 September 2012	1,344,905
At 30 September 2011	1,384,113

3. **FIXED ASSET INVESTMENTS**

	Investments other than loans
	£
COST	
At 1 October 2011 and 30 September 2012	50,010
NET BOOK VALUE	
At 30 September 2012	50,010
At 30 September 2011	50,010

The company's investments at the balance sheet date in the share capital of companies include the following:

Whitekirk Golf & Country Club Limited
Nature of business: Dormant

Class of shares:	% holding
Ordinary	100.00
Special	100.00

	2012	2011
	£	£
Aggregate capital and reserves	-	50,010

4. **CREDITORS**

Creditors include an amount of £ 2,784,187 (2011 - £ 3,024,057) for which security has been given.

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Notes to the Abbreviated Accounts - continued for the Year Ended 30 September 2012

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
400,000	Ordinary	1	400,000	400,000

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.