

Company Registration No. SC292100 (Scotland)

**Trump International Golf Club Scotland Limited**

**Abbreviated Accounts**

**For The Year Ended 31 December 2009**

WEDNESDAY



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29/09/2010

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COMPANIES HOUSE

# TRUMP INTERNATIONAL GOLF CLUB SCOTLAND LIMITED

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# TRUMP INTERNATIONAL GOLF CLUB SCOTLAND LIMITED

## INDEPENDENT AUDITORS' REPORT TO TRUMP INTERNATIONAL GOLF CLUB SCOTLAND LIMITED

### UNDER SECTION 449 OF THE COMPANIES ACT 2006

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We have examined the abbreviated accounts set out on pages 2 to 3, together with the financial statements of Trump International Golf Club Scotland Limited for the year ended 31 December 2009 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with section 449 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 auditors' 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 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 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.



**Graeme Fraser (Senior Statutory Auditor)**  
for and on behalf of Johnston Carmichael

*28 September 2010*

**Chartered Accountants**  
Statutory Auditor

Bishop's Court  
29 Albyn Place  
Aberdeen  
AB10 1YL

# TRUMP INTERNATIONAL GOLF CLUB SCOTLAND LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 DECEMBER 2009

	Notes	2009		2008	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2	10,039,964		8,939,390	
<b>Current assets</b>					
Debtors		84,897		75,645	
Cash at bank and in hand		61,303		123,775	
		<u>146,200</u>		<u>199,420</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(475,259)</u>		<u>(195,890)</u>	
<b>Net current (liabilities)/assets</b>		<u>(329,059)</u>		<u>3,530</u>	
<b>Total assets less current liabilities</b>		9,710,905		8,942,920	
<b>Creditors: amounts falling due after more than one year</b>		<u>(11,484,273)</u>		<u>(10,173,219)</u>	
		<u>(1,773,368)</u>		<u>(1,230,299)</u>	
<b>Capital and reserves</b>					
Called up share capital	3	1,000		1,000	
Profit and loss account		<u>(1,774,368)</u>		<u>(1,231,299)</u>	
<b>Shareholders' funds</b>		<u>(1,773,368)</u>		<u>(1,230,299)</u>	

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 9/24/10.....



Mr A Weisselberg  
Director

Company Registration No. SC292100

# TRUMP INTERNATIONAL GOLF CLUB SCOTLAND LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2009

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### 1.2 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land and buildings 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:

Fixtures, fittings & equipment                      15% Reducing balance

#### 1.3 Land and Buildings

All costs directly associated with the development of the golf resort have been capitalised under land and buildings.

#### 1.4 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

### 2 Fixed assets

	Tangible assets £
<b>Cost</b>	
At 1 January 2009	8,946,511
Additions	1,114,869
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At 31 December 2009	10,061,380
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<b>Depreciation</b>	
At 1 January 2009	7,121
Charge for the year	14,295
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At 31 December 2009	21,416
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<b>Net book value</b>	
At 31 December 2009	10,039,964
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At 31 December 2008	8,939,390
	<hr/> <hr/>

### 3 Share capital

	2009 £	2008 £
<b>Allotted, called up and fully paid</b>		
1,000 Ordinary shares of £1 each	1,000	1,000
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