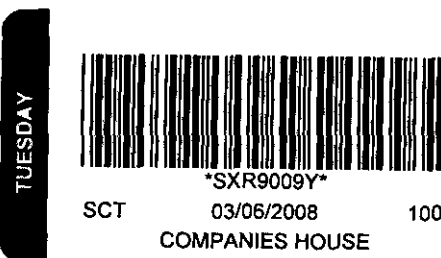


Company Registration No SC281394 (Scotland)

The Castle Course St Andrews Limited
formerly St Andrews Links No.7 Limited
Abbreviated accounts
for the year ended 31 December 2007



The Castle Course St Andrews Limited
formerly St Andrews Links No.7 Limited
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The Castle Course St Andrews Limited
formerly St Andrews Links No.7 Limited
Independent auditor's report to The Castle Course St Andrews Limited
under section 247b of the Companies Act 1985

We have examined the abbreviated accounts set out on pages 2 to 3, together with the accounts of The Castle Course St Andrews Limited for the year ended 31 December 2007 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 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 work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

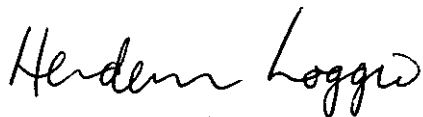
The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (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 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 accounts, 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.



Henderson Loggie

16 May 2008

Chartered Accountants
Registered auditors

Royal Exchange
Panmure Street
Dundee
DD1 1DZ

The Castle Course St Andrews Limited
formerly St Andrews Links No.7 Limited
Abbreviated balance sheet
as at 31 December 2007

	Notes	2007 £	£	2006 £	£
Current assets					
Debtors		106,725			
Cash at bank and in hand		100		100	
		<u>106,825</u>		<u>100</u>	
Creditors: amounts falling due within one year		<u>(106,725)</u>			
Total assets less current liabilities			<u>100</u>		<u>100</u>
Capital and reserves					
Called up share capital	2		<u>100</u>		<u>100</u>
Shareholders' funds			<u>100</u>		<u>100</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

Approved by the Board and authorised for issue on 16 May 2008



AJR McGregor
Director

The Castle Course St Andrews Limited
formerly St Andrews Links No.7 Limited

Notes to the abbreviated accounts

For the year ended 31 December 2007

1 Accounting policies

1 1 Accounting convention

The accounts are prepared under the historical cost convention

1 2 Compliance with accounting standards

The accounts are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently

2 Share capital

	2007	2006
	£	£
Authorised		
10,000,000 Ordinary shares of £1 each	<u>10,000,000</u>	<u>10,000,000</u>
 Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

3 Control

The company regards itself as wholly owned by St Andrews Links Trust, a charitable trust registered in Scotland, Charity No SC006161