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Company Registration No. 2797441 (England and Wales)

WIGRAMS TURN MARINA LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2008



WIGRAMS TURN MARINA LIMITED

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WIGRAMS TURN MARINA LIMITED

INDEPENDENT AUDITORS' REPORT TO WIGRAMS TURN MARINA LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Wigrams Turn Marina Limited for the year ended 30 September 2008 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 auditors' 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 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 sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.



Wilkins Kennedy

27 August 2009

**Chartered Accountants
Registered Auditor**

Parmenter House
57 Tower Street
Winchester
SO23 8TD

WIGRAMS TURN MARINA LIMITED

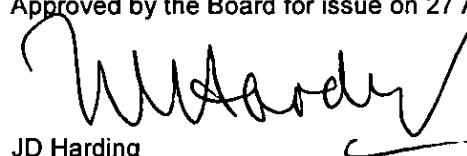
ABBREVIATED BALANCE SHEET

AS AT 30 SEPTEMBER 2008

	Notes	2008 £	£	2007 £	£
Fixed assets					
Tangible assets	2		2,640,269		2,623,920
Current assets					
Stocks		16,002		11,088	
Debtors		371,421		486,954	
Cash at bank and in hand		8,087		8,268	
		<u>395,510</u>		<u>506,310</u>	
Creditors: amounts falling due within one year		<u>(146,561)</u>		<u>(241,907)</u>	
Net current assets			<u>248,949</u>		<u>264,403</u>
Total assets less current liabilities			<u><u>2,889,218</u></u>		<u><u>2,888,323</u></u>
Capital and reserves					
Called up share capital	3		2,710,678		2,710,678
Profit and loss account			<u>178,540</u>		<u>177,645</u>
Shareholders' funds			<u><u>2,889,218</u></u>		<u><u>2,888,323</u></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 for issue on 27 August 2009



JD Harding
Director

WIGRAMS TURN MARINA LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2008

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 January 2007).

Finance Facilities

The company is in receipt of finance facilities via its parent company Castle Marinas Limited which in turn has facilities agreed with its bankers, for a period of one year to 27 August 2010 and, accordingly the Directors are of the opinion that the financial statements are properly prepared on the going concern basis.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets 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:

Land	Nil
Plant and machinery	20% Straight line
Fixtures, fittings & equipment	20% Straight line

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

WIGRAMS TURN MARINA LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2008

2 Fixed assets

	Tangible assets £
Cost	
At 1 October 2007	2,746,470
Additions	75,873
	<u>2,822,343</u>
At 30 September 2008	<u>2,822,343</u>
Depreciation	
At 1 October 2007	122,551
Charge for the year	59,523
	<u>182,074</u>
At 30 September 2008	<u>182,074</u>
Net book value	
At 30 September 2008	<u>2,640,269</u>
At 30 September 2007	<u>2,623,920</u>

3 Share capital

	2008 £	2007 £
Authorised		
2,710,678 of £1 each	<u>2,710,678</u>	<u>2,710,678</u>
Allotted, called up and fully paid		
2,710,678 of £1 each	<u>2,710,678</u>	<u>2,710,678</u>