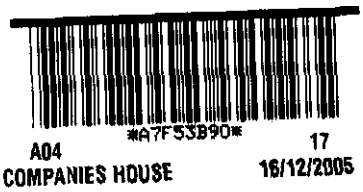
REGISTERED NUMBER: 4222821 (England and Wales)

ELGRO POTATOES LTD

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2005



Dexter & Sharpe
Chartered Certified Accountants
& Registered Auditors
The Old Vicarage
Church Close
Boston
Lincolnshire
PE21 6NA

ELGRO POTATOES LTD

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ELGRO POTATOES LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2005

DIRECTORS:	R Hardy M J Scott M Webb
SECRETARY:	M Webb
REGISTERED OFFICE:	Willoughby Yard Willoughby Hills Fishtoft Boston Linc PE21 9SA
REGISTERED NUMBER:	4222821 (England and Wales)
AUDITORS:	Dexter & Sharpe Chartered Certified Accountants & Registered Auditors The Old Vicarage Church Close Boston Lincolnshire PE21 6NA

REPORT OF THE INDEPENDENT AUDITORS TO ELGRO POTATOES LTD UNDER SECTION 247B OF THE COMPANIES ACT 1985

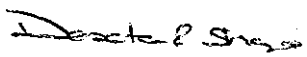
We have examined the abbreviated accounts on pages three to four, together with the full financial statements of the company for the year ended 30 June 2005 prepared under Section 226 of the Companies Act 1985.

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 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 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 accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion
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. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

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 on pages three to four are properly prepared in accordance with those provisions.



Dexter & Sharpe
Chartered Certified Accountants
& Registered Auditors
The Old Vicarage
Church Close
Boston
Lincolnshire
PE21 6NA

11 November 2005

ELGRO POTATOES LTD

ABBREVIATED BALANCE SHEET
30 JUNE 2005

		2005 £	2004 £
CURRENT ASSETS			
Debtors		**616,970**	535,595
Cash at bank and in hand		**26,901**	131,056
		643,871	666,651
CREDITORS			
Amounts falling due within one year		**405,211**	481,025
NET CURRENT ASSETS		**238,660**	185,626
TOTAL ASSETS LESS CURRENT LIABILITIES		**238,660**	185,626
CAPITAL AND RESERVES			
Called up share capital	2	**2,334**	2,334
Profit and loss account		**236,326**	183,292
SHAREHOLDERS' FUNDS		**238,660**	185,626

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:

M J Scott - Director

Approved by the Board on 11 November 2005

The notes form part of these abbreviated accounts

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 June 2002).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

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
Rentals paid under operating leases are charged to the profit and loss account as incurred.

Pensions
The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

Benefits are accruing to one director under the defined contribution scheme.

2. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	**2005** £	2004 £
5,000	Ordinary	£1	**5,000**	5,000

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**2005** £	2004 £
2,334	Ordinary	£1	**2,334**	2,334

3. TRANSACTIONS WITH DIRECTORS

The two shareholder directors are also directors of companies with whom the company has traded during the period. However, all transactions were at arms length on a commercial basis.