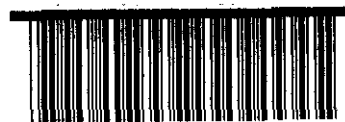


Unaudited Abbreviated Accounts
for the Year Ended 31st December 2005
for
Bearcroft Farms Limited



SCT SQP10ER1 1881
COMPANIES HOUSE 21/04/06

Bearcroft Farms Limited

**Contents of the Abbreviated Accounts
for the Year Ended 31st December 2005**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3
Report of the Accountants	5

Bearcroft Farms Limited

Company Information
for the Year Ended 31st December 2005

DIRECTORS:

Mrs E Atkin
A Atkin
Mrs M James
Miss C Atkin

SECRETARY:

Mrs E Atkin

REGISTERED OFFICE:

Holywood
Dumfries
Dumfries & Galloway
DG2 0RJ

REGISTERED NUMBER:

39708 (Scotland)

ACCOUNTANTS:

Farries Kirk & McVean
30 Castle Street
Dumfries
Dumfries & Galloway
DG1 1EN

Bearcroft Farms Limited

Abbreviated Balance Sheet
31st December 2005

2004				2005
£	£		Notes	£
		FIXED ASSETS		
952,398		Tangible assets	2	958,748
314		Investments	3	314
<u>952,712</u>				<u>959,062</u>
		CURRENT ASSETS		
	14,829	Debtors		14,829
	873,234	Cash at bank		<u>1,012,411</u>
	<u>888,063</u>			<u>1,027,240</u>
		CREDITORS		
	182,506	Amounts falling due within one year		<u>193,067</u>
<u>705,557</u>		NET CURRENT ASSETS		<u>834,173</u>
		TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,793,235</u>
1,658,269				
		PROVISIONS FOR LIABILITIES		<u>46,886</u>
44,693				<u>1,746,349</u>
<u>1,613,576</u>				<u>1,746,349</u>
		CAPITAL AND RESERVES		
37,295		Called up share capital	4	37,295
262,921		Share premium		262,921
1,313,360		Profit and loss account		<u>1,446,133</u>
<u>1,613,576</u>		SHAREHOLDERS' FUNDS		<u>1,746,349</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31st December 2005.

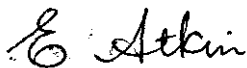
The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226A and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

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 January 2005).

ON BEHALF OF THE BOARD:



Mrs E Atkin - Director

Approved by the Board on 4th April 2006

The notes form part of these abbreviated accounts

Bearcroft Farms Limited

Notes to the Abbreviated Accounts
for the Year Ended 31st December 2005

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 January 2005).

Turnover

Turnover represents net invoiced sales of services, 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 varying rates on cost
Plant and machinery etc	- 25% on reducing balance

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.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1st January 2005	1,178,479
Additions	32,254
Disposals	(6,270)
At 31st December 2005	1,204,463
DEPRECIATION	
At 1st January 2005	226,081
Charge for year	19,634
At 31st December 2005	245,715
NET BOOK VALUE	
At 31st December 2005	958,748
At 31st December 2004	952,398

3. FIXED ASSET INVESTMENTS

	Listed investments £
COST	
At 1st January 2005 and 31st December 2005	314
NET BOOK VALUE	
At 31st December 2005	314
At 31st December 2004	314

Bearcroft Farms Limited

Notes to the Abbreviated Accounts - continued
for the Year Ended 31st December 2005

4. CALLED UP SHARE CAPITAL

Authorised:		Nominal value:	2005	2004
Number:	Class:		£	£
60,000	Ordinary	1	<u>60,000</u>	<u>60,000</u>

Allotted, issued and fully paid:		Nominal value:	2005	2004
Number:	Class:		£	£
37,295	Ordinary	1	<u>37,295</u>	<u>37,295</u>

5. TRANSACTIONS WITH DIRECTORS

At 31st December 2005, the company owed the sum of £143,764 (2004: £143,865) to Mrs E Atkin, by way of a directors' current account.

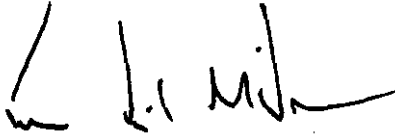
Bearcroft Farms Limited

Report of the Accountants to the Directors of
Bearcroft Farms Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31st December 2005 set out on pages three to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



Farries Kirk & McVean
30 Castle Street
Dumfries
Dumfries & Galloway
DG1 1EN

4th April 2006

This page does not form part of the abbreviated accounts