

**BERISFORD (UK) LIMITED**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE 53 WEEKS ENDED 2 OCTOBER 2004**

**Company Registration No: 211657**



## **BERISFORD (UK) LIMITED**

### **REPORT OF THE DIRECTORS**

The Directors present their annual report and the audited financial statements for the 53 week period ended 2 October 2004. Comparative information represents the results for the 52 weeks ended 27 September 2003.

### **PRINCIPAL ACTIVITIES AND BUSINESS REVIEW**

The Company did not trade during the period. No future change in activities is envisaged.

### **RESULTS AND DIVIDEND**

The results for the period are set out on page 3. The Directors do not recommend a dividend (2003: £nil).

### **DIRECTORS AND THEIR INTERESTS**

The Directors who held office throughout the period and to date are as follows:

S & W Berisford Limited  
Berisford (Overseas) Limited

The Directors had no interests in the Company other than a non-beneficial interest in one share held by S & W Berisford Limited.

The interests of the Directors in office at 2 October 2004 and at 27 September 2003 in shares of other companies in the Enodis group are set out in Note 7 to the financial statements.

*Other than as shown in Note 7 the directors had no interests in other group companies.*

Approved by the Board of Directors and signed by order of the Board.



R Syms  
Secretary  
Washington House  
40-41 Conduit Street  
London  
W1S 2YQ

19 July 2005

## **BERISFORD (UK) LIMITED**

### **STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS**

*United Kingdom company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of the profit or loss of the Company for that period. In preparing those financial statements, the Directors are required to:*

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- ensure applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for the Company's system of internal control, for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**BERISFORD (UK) LIMITED****PROFIT AND LOSS ACCOUNT****53 weeks ended 2 October 2004**

		53 weeks to 2 October 2004 <u>£'000</u>	52 weeks to 27 September 2003 <u>£'000</u>
	<u>Notes</u>		
Administration income/(expenses)		-	1
<b>OPERATING PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION</b>	2	-	1
<b>TAX ON PROFIT/(LOSS) ON ORDINARY ACTIVITIES</b>	3	-	-
<b>RETAINED PROFIT/(LOSS) ON ORDINARY ACTIVITIES FOR THE PERIOD</b>		-	1
<b>RETAINED LOSS BROUGHT FORWARD</b>		<u>(5,996)</u>	<u>(5,997)</u>
<b>RETAINED LOSS CARRIED FORWARD</b>		<u>(5,996)</u>	<u>(5,996)</u>

The Company had no recognised gains or losses in the current or prior period, other than those reported above, and therefore no separate statement of total recognised gains and losses has been presented.

There have been no movements in equity shareholders' funds for the current or prior period other than the result in the profit and loss account in the prior year. A reconciliation of equity shareholders' funds is provided in note 6.

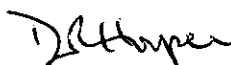
**BERISFORD (UK) LIMITED****BALANCE SHEET****53 weeks ended 2 October 2004**

		2 October 2004 £'000	27 September 2003 £'000
	<u>Notes</u>		
<b>DEBTORS</b>			
Amounts owed by parent company		<u>25,691</u>	<u>25,691</u>
<b>NET CURRENT ASSETS</b>		<u>25,691</u>	<u>25,691</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>25,691</u>	<u>25,691</u>
<b>SHARE CAPITAL AND RESERVES</b>			
Called up share capital	5	31,687	31,687
Profit and loss account		<u>(5,996)</u>	<u>(5,996)</u>
<b>EQUITY SHAREHOLDERS' FUNDS</b>	6	<u>25,691</u>	<u>25,691</u>

The annual accounts have not been audited because the company is entitled to the exemption provided by section 249AA(1) of the Companies Act 1985 relating to dormant companies and its members have not required the company to obtain an audit of these accounts in accordance with s249B(2).

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records that comply with Section 221 of the Companies Act 1985. The directors also acknowledge their responsibilities for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with Section 226 of the Companies Act 1985 and which otherwise comply with the requirements of that Act relating to accounts, so far as applicable to the company.

Approved by the Board of Directors on 19 July 2005.

**D R Hooper**

For and on behalf of S & W Berisford Ltd  
Director

## **BERISFORD (UK) LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS**

**For the 53 weeks to 2 October 2004**

#### **1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. They have all been consistently applied throughout the period and the preceding period.

##### **Basis of Accounting**

These financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards in the United Kingdom.

##### **Taxation**

Corporation tax payable is provided on taxable profits at the current rate.

Deferred taxation is provided in full on timing differences that result in obligations at the balance sheet date to pay more tax, or a right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in financial statements. Deferred tax assets and liabilities are not discounted. Deferred tax liabilities are recognised in full. Deferred tax assets are recognised to the extent that it is considered more likely than not that the asset will be recovered.

##### **Cash flow**

Under the provisions of FRS 1 (revised 1996), the company has not produced a cash flow statement on the grounds that its ultimate parent company, Enodis plc, has produced group financial statements including a consolidated cash flow statement, which are publicly available.

#### **2. PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION**

The Directors' were not remunerated for their services to the Company (2003: £nil). The Company does not have any employees other than the Directors (2003: nil).

No auditors' remuneration has been charged in the financial statements in either period, as these are borne by the ultimate parent company.

**BERISFORD (UK) LIMITED****NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the 53 weeks to 2 October 2004****3. TAX ON PROFIT/(LOSS) ON ORDINARY ACTIVITIES**

There is no corporation tax charge for this period the the company did not trade in the period.

**Rate reconciliation**

The tax assessed for the prior period is lower than that resulting from applying the standard rate of corporation tax in the UK of 30% (2003: 30%). The differences are explained below:

	53 weeks to 2 October 2004 %	52 weeks to 27 September 2003 %
Standard tax rate for period as a percentage of profits	-	(30)
Effects of:		
Group relief claimed for nil consideration	-	-
Losses not provided for	-	30
	<hr/>	<hr/>
Current tax rates for period as a percentage of profits	-	-

There are no provided or unprovided deferred tax assets or liabilities.

**4. TRANSACTIONS WITH RELATED PARTIES**

The Company has taken advantage of the exemption granted by paragraph 3(c) of FRS8 – 'Related Party Disclosures' – not to disclose transactions with entities which are part of Enodis plc Group, as the consolidated financial statements, in which the Company is included, are publicly available.

**5. CALLED UP SHARE CAPITAL**

	2 October 2004 £'000	27 September 2003 £'000
Authorised :		
35,000,000 ordinary shares of £1 each	<hr/> 35,000	<hr/> 35,000
Allotted, called up and fully paid :		
31,686,531 ordinary shares of £1 each	<hr/> 31,687	<hr/> 31,687

**6. RECONCILIATION OF EQUITY SHAREHOLDERS' FUNDS**

	2 October 2004 £'000	27 September 2003 £'000
At beginning of period	25,691	25,690
Result for the period	<hr/> -	<hr/> 1
At end of period	<hr/> 25,691	<hr/> 25,691

**BERISFORD (UK) LIMITED****NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the 53 weeks to 2 October 2004****7. DIRECTORS' INTERESTS IN OTHER ENODIS GROUP COMPANIES**

	Nominal value of ordinary shares held	Number of shares	
		2 October 2004	27 September 2003
<b>Interests of Berisford (Overseas) Limited in:</b>			
Berisford (Jersey) Limited	£1	103,492	103,492
Turner Curzon Limited (non beneficial)	5p	1	1
<b>Non beneficial interests of S &amp; W Berisford Limited in:</b>			
Berisford Bristar (Investments) Limited	£1	46,240,001	46,240,001
Berisford Bristar Limited	£1	275,481	275,481
Berisford - Charter Residential Limited	£1	1	1
<i>Berisford Holdings Limited</i>	£1	1	1
Berisford Industries Limited	£1	1	1
Berisford International Limited	£1	1	1
Berisford (Overseas) Limited	£1	1	1
Bristar Trading Limited	£1	1	1
Bristar Trading Overseas Limited	£1	1	1
Berisford Treasury Limited	£1	1	1
Craneheath Limited	£1	1	1
Enodis Investments Limited	50p	1,001	1,001
Enodis Property Developments Limited	£1	1,240	1,240
Enodis Property Group Limited	£1	1	1
Garland Catering Equipment Limited	£1	1	1
J. H. Rayner (Cocoa) Limited	£1	1	1
<i>J. H. Rayner (Mincing Lane) Limited</i>	£1	2	2
Manston Limited	US\$1	1	1
Steamhammer Limited	£1	1	1
Turner Curzon Limited	5p	6	6

**9. CONTINGENT LIABILITY**

There is a contingent liability in respect of the cross guarantee, given by the Company, together with other members of the Enodis Group, in favour of National Westminster Bank. At 2 October 2004, the borrowings amounted to £1,765,409 (2003: £437,921).

**10. IMMEDIATE AND ULTIMATE PARENT COMPANY**

The ultimate parent company and controlling entity is Enodis plc, a company incorporated in Great Britain. Enodis plc is the smallest and largest group of undertakings for which group financial statements are prepared. The immediate controlling entity is Berisford Holdings Limited, a company incorporated in Great Britain. Copies of the Financial Statements of Enodis plc can be obtained from the Secretary at Washington House, 40-41 Conduit Street, London, W1S 2YQ.