

S & W BERISFORD LIMITED
REPORT AND FINANCIAL STATEMENTS
FOR THE 52 WEEKS ENDED 1 OCTOBER 2005

Company Registration No. 1803796



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S & W BERISFORD LIMITED

DIRECTORS REPORT

The Directors present their report and the financial statements for the 52 week period ended 1 October 2005. The comparative period is for the 53 weeks ended 2 October 2004.

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

The Company did not trade during the period and is dormant. No future change in activities is anticipated.

RESULTS AND DIVIDEND

The Company was dormant, and made neither a profit nor a loss, during the current and prior period. The Directors do not recommend the payment of a dividend (2004: £nil).

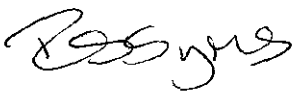
DIRECTORS AND THEIR INTERESTS

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

D R Hooper
Berisford (Overseas) Limited

The Directors had no interests in the shares of the Company, nor in the shares of the ultimate parent company, Enodis plc, other than Mr D R Hooper who is also a Director of Enodis Holdings Limited and his interests in the shares of Enodis plc are shown in the accounts of that company. The interests of Directors in office at 1 October 2005 and at 2 October 2004 in shares of other companies in the Enodis group are set out in Note 8 to the accounts.

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



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

7 July 2006

S & W BERISFORD 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 period which give a true and fair view of the state of affairs of the Company as at the end of the financial period 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 that 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 to 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.

S & W BERISFORD LIMITED

BALANCE SHEET

As at 1 October 2005

		1 October 2005 £'000	2 October 2004 £'000
	Notes		
FIXED ASSETS			
Investments	5	9,837	9,837
CURRENT ASSETS			
Amounts owed by parent company		161,018	161,018
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Amounts owed to group undertakings		(9,837)	(9,837)
NET CURRENT ASSETS		151,181	151,181
TOTAL NET ASSETS		<u>161,018</u>	<u>161,018</u>
SHARE CAPITAL AND RESERVES			
Called up share capital	6	161,018	161,018
EQUITY SHAREHOLDERS' FUNDS	7	<u>161,018</u>	<u>161,018</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 7 July 2006.


D R Hooper
Director

S & W BERISFORD LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the 52 weeks ended 1 October 2005

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 and comply in all material respects with applicable Accounting Standards in the United Kingdom.

Consolidated Financial Statements

In accordance with s228 of the Companies Act 1985, the Company is exempt from the requirement to prepare group accounts, being wholly owned by another company incorporated in England and Wales.

Taxation

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

Deferred taxation is provided 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.

Investments

Investments are stated at cost less permanent diminution in value.

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 AND LOSS ACCOUNT

The Company has made neither a profit nor a loss during the current period or the prior period and accordingly no profit and loss account or statement of total recognised gains and losses is presented.

The Directors were not remunerated for their services to the Company (2004: £nil). The Company does not have any employees other than the Directors (2004: nil).

S & W BERISFORD LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the 52 weeks ended 1 October 2005

3. TAX ON PROFIT/(LOSS) ON ORDINARY ACTIVITIES

There is no corporation tax charge for this period as the Company did not trade (2004: £nil).

There are no provided or unprovided deferred tax assets or liabilities (2004: £nil).

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 the Enodis plc Group, as the consolidated financial statements, in which the company is included, are publicly available.

5. INVESTMENTS

Shares in subsidiary undertakings

	1 October 2005 £'000	2 October 2004 £'000
<u>Cost and net book value</u>		
At the beginning and end of the period	<u>9,837</u>	<u>9,837</u>

Principal investment	Principal Activities	Country of incorporation and registration	Proportion of nominal value of issued shares held
Manston Limited	Investment Holding Company	British Virgin Islands	100%

6. CALLED UP SHARE CAPITAL	1 October 2005 £'000	2 October 2004 £'000
Authorised:		
161,018,000 ordinary shares of £1 each	<u>161,018</u>	<u>161,018</u>
Allotted, called up and fully paid:		
161,017,821 ordinary shares of £1 each	<u>161,018</u>	<u>161,018</u>

7. RECONCILIATION OF EQUITY SHAREHOLDERS' FUNDS

	1 October 2005 £'000	2 October 2004 £'000
At the beginning and end of the period	<u>161,018</u>	<u>161,018</u>

S & W BERISFORD LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued) For the 52 weeks ended 1 October 2005

8. DIRECTORS' INTERESTS IN OTHER ENODIS GROUP COMPANIES

	Nominal value of ordinary shares held	<u>Number of shares</u>	
		1 October 2005	2 October 2004
Interests of Berisford (Overseas) Limited in:			
Berisford (Jersey) Limited	£1	103,492	103,492
Turner Curzon Limited (non beneficial)	5p	1	1

9. IMMEDIATE AND ULTIMATE PARENT COMPANY

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