

REGISTERED NUMBER: 105107 (Scotland)

**UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2005
FOR
BADBEA CROFTERS LIMITED**



**8CT 8RCH9EYX 0264
COMPANIES HOUSE 28/04/06**



BADBEA CROFTERS LIMITED

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for the Year Ended 31 December 2005

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BADBEA CROFTERS LIMITED

COMPANY INFORMATION

for the Year Ended 31 December 2005

DIRECTORS:

Rev A Murray
Mrs A A McKenzie
Mrs J L Murray
H G Murray
J Murray
G L Murray

SECRETARY:

Mrs J L Murray

REGISTERED OFFICE:

Dornoch Road
Bonar Bridge
Sutherland
IV24 3EB

REGISTERED NUMBER:

105107 (Scotland)

ACCOUNTANTS:

MacPherson & Company
Chartered Accountants
10 Carden Place
Aberdeen
AB10 1UR



BADBEA CROFTERS LIMITED

ABBREVIATED BALANCE SHEET

31 December 2005

		31.12.05		31.12.04	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		143,664		119,390
Investments	3		49,999		49,999
			<u>193,663</u>		<u>169,389</u>
CURRENT ASSETS					
Debtors		52,577		76,344	
Cash at bank and in hand		31,900		23,324	
		<u>84,477</u>		<u>99,668</u>	
CREDITORS					
Amounts falling due within one year		58,297		79,467	
		<u></u>		<u></u>	
NET CURRENT ASSETS			<u>26,180</u>		<u>20,201</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>219,843</u>		<u>189,590</u>
CREDITORS					
Amounts falling due after more than one year			(2,538)		(6,888)
PROVISIONS FOR LIABILITIES			<u>(224)</u>		<u>(702)</u>
NET ASSETS			<u><u>217,081</u></u>		<u><u>182,000</u></u>
CAPITAL AND RESERVES					
Called up share capital	4		2,000		2,000
Profit and loss account			215,081		180,000
			<u>217,081</u>		<u>182,000</u>
SHAREHOLDERS' FUNDS			<u><u>217,081</u></u>		<u><u>182,000</u></u>

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

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

The directors acknowledge their responsibilities for:

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

The notes form part of these abbreviated accounts



BADBEA CROFTERS LIMITED

ABBREVIATED BALANCE SHEET - continued

31 December 2005

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:

Hugh G Murray
.....
H G Murray - Director

Approved by the Board on *14/04/06*.....

The notes form part of these abbreviated accounts



NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 31 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Land and buildings	- 2% on cost
Plant and machinery etc	- 25% on cost and 20% on cost

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

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2005	178,158
Additions	38,640
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At 31 December 2005	216,798
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DEPRECIATION	
At 1 January 2005	58,769
Charge for year	14,365
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At 31 December 2005	73,134
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NET BOOK VALUE	
At 31 December 2005	143,664
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At 31 December 2004	119,389
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BADBEA CROFTERS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the Year Ended 31 December 2005

3. FIXED ASSET INVESTMENTS

	Unlisted investments £
COST	
At 1 January 2005 and 31 December 2005	<u>49,999</u>
NET BOOK VALUE	
At 31 December 2005	<u>49,999</u>
At 31 December 2004	<u>49,999</u>

4. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	31.12.05 £	31.12.04 £
20,000	Ordinary	£1	<u>20,000</u>	<u>20,000</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.12.05 £	31.12.04 £
2,000	Ordinary	£1	<u>2,000</u>	<u>2,000</u>

