

SENTERGY LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2011

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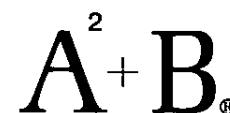
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28/09/2012

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COMPANIES HOUSE

**DIRECTOR'S RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2011**



The director is responsible for preparing the Director's report and the financial statements in accordance with applicable law and regulations.

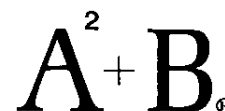
Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SENTERGY LIMITED

**INDEPENDENT AUDITORS' REPORT TO
SENTERGY LIMITED
UNDER SECTION 449 OF THE COMPANIES ACT 2006**



We have examined the abbreviated accounts set out on pages 3 to 5, together with the financial statements of Sentergy Limited for the year ended 31 December 2011 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with section 449 of the Companies Act 2006. 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 DIRECTOR AND AUDITORS

The director is responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin 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 are properly prepared.

OPINION ON FINANCIAL STATEMENTS

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts on pages 3 to 5 have been properly prepared in accordance with the regulations made under that section.

Anderson Anderson & Brown

Ishbel Sutherland (Senior statutory auditor)

for and on behalf of

Anderson Anderson & Brown LLP

Statutory Auditor

9 Queens Road
Aberdeen
AB15 4YL


Date: 25/9/12

ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2011

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A+B[®]

	Note	£	2011 £	£	2010 £
FIXED ASSETS					
Tangible assets	2		70,256		41,496
CURRENT ASSETS					
Stocks		320,564		105,196	
Debtors		563,398		77,861	
Cash at bank		221,577		138,607	
		<u>1,105,539</u>		<u>321,664</u>	
CREDITORS: amounts falling due within one year		<u>(745,560)</u>		<u>(202,370)</u>	
NET CURRENT ASSETS			<u>359,979</u>		<u>119,294</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>430,235</u>		<u>160,790</u>
PROVISIONS FOR LIABILITIES					
Deferred tax			<u>(15,244)</u>		<u>(6,277)</u>
NET ASSETS			<u><u>414,991</u></u>		<u><u>154,513</u></u>
CAPITAL AND RESERVES					
Called up share capital	3		1,000		1,000
Share premium account			49,850		49,850
Profit and loss account			<u>364,141</u>		<u>103,663</u>
SHAREHOLDERS' FUNDS			<u><u>414,991</u></u>		<u><u>154,513</u></u>

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by:


.....
P Church
Director

Date: 25/1/12

The notes on pages 4 to 5 form part of these financial statements.

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Going concern

The directors, having made due and careful enquiry and preparing forecasts, are of the opinion that the company has adequate working capital to execute its operations over the next 12 months. The directors, therefore, have made an informed judgement, at the time of approving the financial statements, that there is a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. As a result, the directors have continued to adopt the going concern basis of accounting in preparing the annual financial statements.

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & machinery	- 15% straight line
Computer equipment	- 25% straight line

1.5 Stocks and work in progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.6 Deferred taxation

Current tax, including UK corporation tax and foreign tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

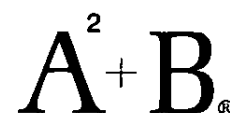
Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2011



2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 January 2011	55,759
Additions	43,413
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At 31 December 2011	99,172
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Depreciation	
At 1 January 2011	14,263
Charge for the year	14,653
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At 31 December 2011	28,916
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Net book value	
At 31 December 2011	70,256
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At 31 December 2010	41,496
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3. SHARE CAPITAL

	2011 £	2010 £
Allotted, called up and fully paid		
1,000 Ordinary shares of £1 each	1,000	1,000
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4. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

During the year the company was controlled by its immediate and ultimate parent company; Probe Holdings Inc, a company registered in the United States of America.

The results of the company are included within the consolidated financial statements of Probe Holdings Inc. The company has taken advantage of paragraph 3(c) within FRS 8 (Related Party Disclosures) which allows exemption from disclosure of related party transactions entered into between two or more members of a group.