

$A^2 + B$ ®

SENTERGY LIMITED

ABBREVIATED ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2010

SATURDAY



STL80VA7

SCT

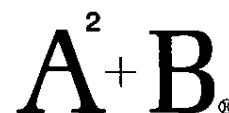
25/06/2011

361

COMPANIES HOUSE

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 2 to 5, together with the financial statements of Sentergy Limited for the period ended 31 December 2010 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 2 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: *3 June 2011*

ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2010

A²+B[®]

	Note	31 December 2010 £	Unaudited 31 March 2010 £
FIXED ASSETS			
Tangible assets	2	41,496	21,488
CURRENT ASSETS			
Stocks		105,196	20,498
Debtors		77,861	141,940
Cash at bank		138,607	3,036
		<u>321,664</u>	<u>165,474</u>
CREDITORS: amounts falling due within one year		<u>(202,370)</u>	<u>(127,012)</u>
NET CURRENT ASSETS		119,294	38,462
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>160,790</u>	<u>59,950</u>
PROVISIONS FOR LIABILITIES			
Deferred tax		<u>(6,277)</u>	<u>(1,548)</u>
NET ASSETS		<u>154,513</u>	<u>58,402</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>103,663</u>	<u>7,552</u>
SHAREHOLDERS' FUNDS		<u>154,513</u>	<u>58,402</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: 3/6/11

The notes on pages 3 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 applicable accounting standards.

1.2 Turnover

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

1.3 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

1.4 Leasing and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

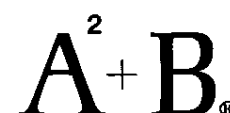
1.5 Operating leases

Rentals under operating leases are charged to the Profit and loss account on a straight line basis over the lease term.

1.6 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. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED 31 DECEMBER 2010



1. ACCOUNTING POLICIES (continued)

1.7 Deferred taxation

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.

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 April 2010	30,133
Additions	25,626
	<hr/>
At 31 December 2010	55,759
	<hr/>
Depreciation	
At 1 April 2010	8,645
Charge for the period	5,618
	<hr/>
At 31 December 2010	14,263
	<hr/>
Net book value	
At 31 December 2010	41,496
	<hr/>
At 31 March 2010	21,488
	<hr/>

3. SHARE CAPITAL

	31 December 2010 £	Unaudited 31 March 2010 £
Allotted, called up and fully paid		
1,000 Ordinary shares of £1 each	1,000	1,000
	<hr/>	<hr/>

4. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

On 4 November 2010 the company was acquired by Probe Holdings, Inc a Delaware Corporation having a place of business at 1132 Everman Parkway, Suite 100, Forth Worth, Texas.

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.