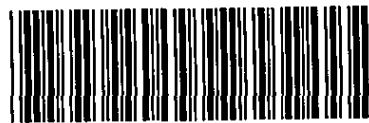


Registered number  
06799310

Kerbrian Limited  
Report and Financial Statements  
31 December 2011

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**Kerbian Limited**  
**Report and financial statements**  
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**Kerbian Limited**  
**Company Information**

**Directors**

Mr I P Emslie  
Mr M Kistowski  
Mr K Mannion

**Accountants**

Deborah Cox and Company Limited  
63 Salisbury Road  
Farnborough  
Hampshire  
GU14 7AG

**Registered office**

41 Somerset Road  
Farnborough  
Hampshire  
GU14 6DW

**Registered number**

06799310

**Kerbian Limited**

**Registered number:**

**06799310**

**Directors' Report**

The directors present their report and financial statements for the year ended 31 December 2011

**Principal activities**

The company's principal activity during the year continued to be that of consultancy

**Directors**

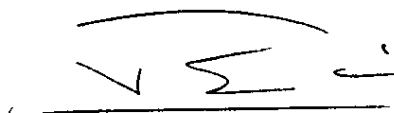
The following persons served as directors during the year

Mr I P Emslie  
Mr M Kistowski  
Mr K Mannion

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime

This report was approved by the board on 17 September 2012 and signed on its behalf

A handwritten signature in black ink, appearing to be 'I P Emslie', written over a horizontal line.

Mr I P Emslie  
Director

## **Kerbian Limited**

### **Report to the directors on the preparation of the unaudited statutory financial statements of Kerbian Limited for the year ended 31 December 2011**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Kerbian Limited for the year ended 31 December 2011 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [http //rulebook accaglobal com/](http://rulebook.accaglobal.com/)

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http //www accaglobal com/factsheet163](http://www.accaglobal.com/factsheet163)

*Deborah Cox and Company limited*

Deborah Cox and Company Limited  
Chartered Certified Accountants  
63 Salisbury Road  
Farnborough  
Hampshire  
GU14 7AG

17 September 2012

**Kerbian Limited**  
**Profit and Loss Account**  
**for the year ended 31 December 2011**

|                                                             | <b>Notes</b> | <b>2011<br/>£</b> | <b>2010<br/>£</b> |
|-------------------------------------------------------------|--------------|-------------------|-------------------|
| <b>Turnover</b>                                             | 1            | 123,750           | 107,225           |
| Cost of sales                                               |              | (119,282)         | (105,320)         |
| <b>Gross profit</b>                                         |              | <u>4,468</u>      | <u>1,905</u>      |
| Administrative expenses                                     |              | (3,854)           | (3,589)           |
| <b>Operating profit/(loss)</b>                              | 2            | <u>614</u>        | <u>(1,684)</u>    |
| Interest receivable                                         |              | 2                 | -                 |
| <b>Profit/(loss) on ordinary activities before taxation</b> |              | <u>616</u>        | <u>(1,684)</u>    |
| Tax on profit/(loss) on ordinary activities                 | 3            | (107)             | 355               |
| <b>Profit/(loss) for the financial year</b>                 |              | <u>509</u>        | <u>(1,329)</u>    |

**Kerbian Limited**  
**Balance Sheet**  
**as at 31 December 2011**

|                                                       | Notes | 2011<br>£     | 2010<br>£     |
|-------------------------------------------------------|-------|---------------|---------------|
| <b>Fixed assets</b>                                   |       |               |               |
| Tangible assets                                       | 4     | 995           | 908           |
| <b>Current assets</b>                                 |       |               |               |
| Debtors                                               | 5     | 29,842        | 54,986        |
| Cash at bank and in hand                              |       | 18,291        | 3,540         |
|                                                       |       | <u>48,133</u> | <u>58,526</u> |
| <b>Creditors, amounts falling due within one year</b> | 6     | (46,616)      | (57,431)      |
| <b>Net current assets</b>                             |       | <u>1,517</u>  | <u>1,095</u>  |
| <b>Total assets less current liabilities</b>          |       | <u>2,512</u>  | <u>2,003</u>  |
| <b>Net assets</b>                                     |       | <u>2,512</u>  | <u>2,003</u>  |
| <b>Capital and reserves</b>                           |       |               |               |
| Called up share capital                               | 7     | 121           | 121           |
| Profit and loss account                               | 8     | 2,391         | 1,882         |
| <b>Shareholders' funds</b>                            |       | <u>2,512</u>  | <u>2,003</u>  |

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

Members have not required the company to obtain an audit in accordance with section 476 of the Act

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime



Mr I P Emslie  
Director

Approved by the board on 17 September 2012

**Kerbian Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2011**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Computers 33% straight line

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

**2 Operating (loss)/profit**

**2011**                      **2010**  
**£**                              **£**

This is stated after charging

Depreciation of owned fixed assets 504                      352

**3 Taxation**

**2011**                      **2010**  
**£**                              **£**

UK corporation tax 107                      (355)

Deferred tax -                              -

107                      (355)

**4 Tangible fixed assets**

**Computers**                      **Total**  
**£**                                      **£**

**Cost**

At 1 January 2011 1,309                      1,309

Additions 591                              591

At 31 December 2011 1,900                      1,900

**Depreciation**

At 1 January 2011 401                              401

Charge for the year 504                              504

At 31 December 2011 905                              905

**Net book value**

At 31 December 2011 995                              995

At 31 December 2010 908                              908

**Kerbian Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2011**

|                                                              |                      |                    |                  |                  |
|--------------------------------------------------------------|----------------------|--------------------|------------------|------------------|
| <b>5 Debtors</b>                                             |                      |                    | <b>2011</b><br>£ | <b>2010</b><br>£ |
| Trade debtors                                                |                      |                    | 29,760           | 54,549           |
| Other debtors                                                |                      |                    | -                | 355              |
| Unpaid share capital                                         |                      |                    | 82               | 82               |
|                                                              |                      |                    | <u>29,842</u>    | <u>54,986</u>    |
| <b>6 Creditors, amounts falling due within one year</b>      |                      |                    | <b>2011</b><br>£ | <b>2010</b><br>£ |
| Trade creditors                                              |                      |                    | 39,486           | 47,709           |
| Directors' loan account                                      |                      |                    | 1,404            | 936              |
| Corporation tax                                              |                      |                    | 107              | -                |
| Other taxes and social security costs                        |                      |                    | 5,085            | 7,940            |
| Other creditors                                              |                      |                    | 534              | 846              |
|                                                              |                      |                    | <u>46,616</u>    | <u>57,431</u>    |
| <b>7 Share capital</b>                                       | <b>Nominal value</b> | <b>2011 Number</b> | <b>2011</b><br>£ | <b>2010</b><br>£ |
| Allotted and called up Ordinary shares                       | 10pence              | 1,207              | <u>121</u>       | <u>121</u>       |
| <b>8 Profit and loss account</b>                             |                      |                    | <b>2011</b><br>£ |                  |
| At 1 January 2011                                            |                      |                    | 1,882            |                  |
| Prior year adjustments                                       |                      |                    | -                |                  |
| At 1 January 2011                                            |                      |                    | <u>1,882</u>     |                  |
| Profit for the year                                          |                      |                    | 509              |                  |
| Dividends                                                    |                      |                    | -                |                  |
| At 31 December 2011                                          |                      |                    | <u>2,391</u>     |                  |
| <b>9 Related party transactions</b>                          |                      |                    | <b>2011</b><br>£ | <b>2010</b><br>£ |
| <b>Skyla Consulting Limited</b>                              |                      |                    |                  |                  |
| Company of which Mr I P Emslie is a director and shareholder |                      |                    |                  |                  |
| Consultant fees invoiced to Kerbian Limited                  |                      |                    | 49,726           | 49,033           |
| Amount due to Skyla Consulting Limited at 31 December        |                      |                    | 22,413           | 28,890           |
| <b>Airpaid Limited</b>                                       |                      |                    |                  |                  |
| Company of which Mr K Mannion is a director and shareholder  |                      |                    |                  |                  |
| Consultant fees invoiced to Kerbian Limited                  |                      |                    | 8,535            | 7,951            |
| Amount due to Airpaid Limited at 31 December                 |                      |                    | 4,833            | 4,819            |
| <b>Simpakt</b>                                               |                      |                    |                  |                  |
| Company of which Mr M Kistowski is a director                |                      |                    |                  |                  |
| Consultant fees invoiced to Kerbian Limited                  |                      |                    | 51,790           | 44,766           |
| Amount due to Simpakt at 31 December                         |                      |                    | 12,240           | 14,000           |

**Kerbian Limited**  
**Notes to the Financial Statements**  
**for the year ended 31 December 2011**

**10 Ultimate controlling party**

The company is owned by the directors who each own 390 shares of the company