

**RYBKA LIMITED (FORMERLY RYBKA SMITH GINSLER AND BATTLE
SCOTLAND LIMITED)**

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2007



**RYBKA LIMITED (FORMERLY RYBKA SMITH GINSLER AND BATTLE
SCOTLAND LIMITED)**

CONTENTS

	Page
Independent auditors' report	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3 4

RYBKA LIMITED (FORMERLY RYBKA SMITH GINSLER AND BATTLE SCOTLAND LIMITED)

INDEPENDENT AUDITORS' REPORT TO RYBKA LIMITED (FORMERLY RYBKA SMITH GINSLER AND BATTLE SCOTLAND LIMITED)

UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Rybka Limited (Formerly Rybka Smith Ginsler and Battle Scotland Limited) for the year ended 30 June 2007 prepared under section 226 of the Companies Act 1985

This report is made solely to the company in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report on abbreviated accounts 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 directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" 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 to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.



Thomson Cooper
Registered Auditor
3 Castle Court
Carnegie Campus
Dunfermline
KY11 8PB

10 April 2008

RYBKA LIMITED (FORMERLY RYBKA SMITH GINSLER AND BATTLE SCOTLAND LIMITED)

ABBREVIATED BALANCE SHEET

AS AT 30 JUNE 2007

	Notes	2007 £	£	2006 £	£
Fixed assets					
Tangible assets	2		156,491		146,398
Current assets					
Stocks				7,704	
Debtors		1,232,704		1,511,812	
Cash at bank and in hand		58,290		867	
		<u>1,290,994</u>		<u>1,520,383</u>	
Creditors amounts falling due within one year	3	<u>(859,179)</u>		<u>(1,158,718)</u>	
Net current assets			<u>431,815</u>		<u>361,665</u>
Total assets less current liabilities			<u>588,306</u>		<u>508,063</u>
Creditors amounts falling due after more than one year	4		(160,553)		(209,485)
Provisions for liabilities			<u>(859)</u>		<u>(5,474)</u>
			<u>426,894</u>		<u>293,104</u>
Capital and reserves					
Called up share capital	5		11,112		11,112
Share premium account			19,994		19,994
Other reserves			10,000		10,000
Profit and loss account			385,788		251,998
Shareholders' funds			<u>426,894</u>		<u>293,104</u>

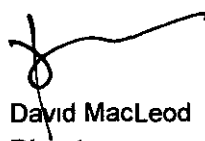
These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

Approved by the Board for issue on 10 April 2008

Colin Hodge
Director



David MacLeod
Director



RYBKA LIMITED (FORMERLY RYBKA SMITH GINSLER AND BATTLE SCOTLAND LIMITED)

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2007

1 Accounting policies

1.1 Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT 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 less estimated residual value of each asset over its expected useful life, as follows

Office Equipment	20% straight line
Furniture and Fixtures	20% straight line

1.4 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account

2 Fixed assets

	Tangible assets £
Cost	
At 1 July 2006	218,949
Additions	53,749
At 30 June 2007	272,698
Depreciation	
At 1 July 2006	72,551
Charge for the year	43,656
At 30 June 2007	116,207
Net book value	
At 30 June 2007	156,491
At 30 June 2006	146,398

3 Creditors' amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £25,000 (2006 £228,528)

RYBKA LIMITED (FORMERLY RYBKA SMITH GINSLER AND BATTLE SCOTLAND LIMITED)

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2007

4	Creditors amounts falling due after more than one year	2007	2006
		£	£

Analysis of loans repayable in more than five years

Total amounts repayable by instalments which are due in more than five years

45,833	70,833
--------	--------

The aggregate amount of creditors for which security has been given amounted to £145,834 (2006 £170,833)

5	Share capital	2007	2006
		£	£

Authorised

20,000 Ordinary shares of £1 each

20,000	20,000
--------	--------

Allotted, called up and fully paid

11,112 Ordinary shares of £1 each

11,112	11,112
--------	--------

6 Transactions with directors

The following directors had interest free loans during the year The movements on these loans are as follows

	Amount outstanding		Maximum
	2007	2006	in year
	£	£	£
Stuart McDougall	21,140	14,210	21,140

The above loan was repaid in March 2008