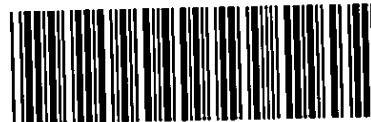


COMPANY NUMBER: 5940040

# BrainJuicer Group PLC

Un-audited interim accounts  
for the 9 months ended 30 September 2008

WEDNESDAY



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## Index

Profit and loss account	3
Balance sheet	4
Notes to the un-audited accounts	5 - 7

# Profit and loss account

FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2008

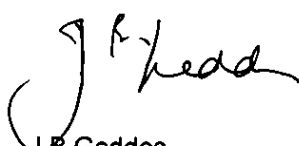
		<b>Nine months ended 30 Sept Un-audited 2008 £'000</b>	<b>Year ended 31 Dec Audited 2007 £'000</b>
Income from fixed asset investments	1	<b>631</b>	-
<b>Profit before taxation</b>		<b>631</b>	-
Tax on profit on ordinary activities		-	
<b>Profit after taxation and retained profit for the financial period</b>		<b>631</b>	

# Balance sheet

AS AT 30 SEPTEMBER 2008

		30 Sept 2008 Un-audited £'000	31 Dec 2007 Audited £'000
<b>Fixed assets</b>			
Investment in subsidiary	4	293	213
		<u>293</u>	<u>213</u>
<b>Current assets</b>			
Debtors due within one year	5	1,704	1,070
		<u>1,704</u>	<u>1,070</u>
<b>Total assets</b>		<u>1,997</u>	<u>1,283</u>
<b>Capital and reserves</b>			
Share capital	6	126	126
Share premium account	7	1,412	1,409
Other reserve	7	182	102
Retained earnings	7	277	(354)
<b>Equity shareholders' funds</b>		<u>1,997</u>	<u>1,283</u>

These un-audited interim accounts were approved by the directors on 13 March 2009 and are signed on their behalf by:

  
J B Geddes  
Director

## Notes to the un-audited interim accounts

### 1 Accounting policies

#### Basis of accounting

The un-audited interim accounts of the company are presented as required by the Companies Act 2006, Section 838.

They have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and law.

The principal accounting policies are summarised below. They have all been applied consistently throughout the period.

#### Investments

Fixed asset investments are shown at cost less provision for impairment.

#### Debtors

Debtors are stated at nominal value reduced by estimated irrecoverable amounts.

#### Related party transactions

During the period BrainJuicer Group PLC received a dividend of £631,000 (31 Dec 2007: £nil) from BrainJuicer Limited, a wholly owned subsidiary of BrainJuicer Group PLC. At 30 September 2008 a balance of £1,704,000 was due from BrainJuicer Limited (31 Dec 2007: £1,070,000).

### 2 Profit for the year

The auditors' remuneration for audit services to the Company was borne entirely by BrainJuicer Limited, a wholly owned subsidiary of the Group.

### 3 Staff costs

The average number of staff employed by the Company, including directors, was four. Staff costs were borne entirely by BrainJuicer Limited, a wholly owned subsidiary of the Group.

## Notes to the un-audited interim accounts (continued)

**4 Investments**

	Group companies £'000
<b>Cost</b>	
At 1 January 2008	213
Share-based payment charge in respect of subsidiaries	80
	<u>293</u>
At 30 September 2008	<u>293</u>
<b>Net book amount</b>	
At 30 September 2008	<u>293</u>
At 31 December 2007	<u>213</u>

**Subsidiary undertakings**

Details of subsidiary undertakings at 30 September 2008 are as follows:

	Activity	Interest in issued share capital	Country of incorporation
BrainJuicer Limited	Provision of online market research services	100%	UK
BrainJuicer BV*	Provision of online market research services	100%	Netherlands
BrainJuicer Inc*	Provision of online market research services	100%	USA

\* BrainJuicer BV, BrainJuicer Inc are subsidiaries of BrainJuicer Limited.

**5 Debtors**

	30 Sept 2008 £'000	31 Dec 2007 £'000
Amounts due from Group undertakings	1,704	1,070
	<u>1,704</u>	<u>1,070</u>

**6 Share capital**

Authorised share capital:

	30 Sept 2008 £'000	31 Dec 2007 £'000
36,000,000 (2007: 36,000,000) Ordinary Shares of 1p each	360	360
	<u>360</u>	<u>360</u>

## Notes to the un-audited interim accounts (continued)

**6 Share capital (continued)**

Allotted, called up and fully paid:

	No	£'000
At 1 January 2008	12,589,518	126
Exercise of share options	25,000	-
At 30 September 2008	<u>12,614,518</u>	<u>126</u>

**7 Reserves**

	Share capital £'000	Share premium £'000	Other reserve £'000	Retained earnings £'000
At 1 January 2008	126	1,409	102	(354)
Share-based remuneration charge	-	-	80	-
Profit for the financial year	-	-	-	631
Share options exercised	-	3	-	-
At 30 September 2008	<u>126</u>	<u>1,412</u>	<u>182</u>	<u>277</u>

The total balance of distributable reserves at 30 September 2008 amounted to £459,000 (31 Dec 2007: £nil).