
ARBOR NETWORKS UK LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2008

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30/10/2009

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COMPANIES HOUSE

ARBOR NETWORKS UK LIMITED

**INDEPENDENT AUDITOR'S REPORT TO ARBOR NETWORKS UK LIMITED
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts of Arbor Networks UK Limited for the year ended 31 December 2008 set out on pages 2 to 4, together with the financial statements of the company for the year ended 31 December 2008 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 it in a special auditor's 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 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 section 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 4 have been properly prepared in accordance with those provisions.


HILLIER HOPKINS LLP

Chartered Accountants
Registered Auditors

64 Clarendon Road
Watford
Hertfordshire
WD17 1DA

29 October 2009

ARBOR NETWORKS UK LIMITED
REGISTERED NUMBER: 5150579

ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2008

	Note	£	2008 £	£	2007 £
FIXED ASSETS					
Tangible fixed assets	2		6,626		7,115
CURRENT ASSETS					
Debtors		821,903		1,832,646	
Cash at bank		200,416		100,132	
		<u>1,022,319</u>		<u>1,932,778</u>	
CREDITORS: amounts falling due within one year		<u>(826,310)</u>		<u>(1,815,283)</u>	
NET CURRENT ASSETS			<u>196,009</u>		<u>117,495</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>202,635</u>		<u>124,610</u>
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			<u>202,633</u>		<u>124,608</u>
SHAREHOLDERS' FUNDS			<u>202,635</u>		<u>124,610</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, were approved and authorised for issue by the board and were signed on its behalf on 28.10.09



D W Pratt
 Director

The notes on pages 3 to 4 form part of these financial statements.

ARBOR NETWORKS UK LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2008

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 January 2007).

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:

Fixtures & fittings	-	33%	straight line
Computer equipment	-	33%	straight line

1.4 OPERATING LEASES

Rentals under operating leases are charged on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

1.5 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.

1.6 FOREIGN CURRENCIES

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the profit and loss account.

ARBOR NETWORKS UK LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

1. ACCOUNTING POLICIES (continued)

1.7 PENSIONS

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. TANGIBLE FIXED ASSETS

	£
COST	
At 1 January 2008	33,394
Additions	4,303
	<hr/>
At 31 December 2008	37,697
	<hr/>
DEPRECIATION	
At 1 January 2008	26,279
Charge for the year	4,792
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At 31 December 2008	31,071
	<hr/>
NET BOOK VALUE	
At 31 December 2008	6,626
	<hr/> <hr/>
At 31 December 2007	7,115
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3. SHARE CAPITAL

	2008 £	2007 £
AUTHORISED		
1,000 Ordinary shares of £1 each	1,000	1,000
	<hr/> <hr/>	<hr/> <hr/>
ALLOTTED, CALLED UP AND FULLY PAID		
2 Ordinary shares of £1 each	2	2
	<hr/> <hr/>	<hr/> <hr/>

4. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

As at 31 December 2008, the company's ultimate parent undertaking and controlling party was Arbor Networks, Inc, a company incorporated in Delaware, U.S.A.

The directors do not consider there to be one individual controlling party.