
**ARBOR NETWORKS UK LIMITED (PREVIOUSLY KNOWN AS ELLACOYA
EUROPE LIMITED)**

**ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2007**

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31/10/2008

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COMPANIES HOUSE

ARBOR NETWORKS UK LIMITED (PREVIOUSLY KNOWN AS ELLACOYA EUROPE LIMITED)

**INDEPENDENT AUDITOR'S REPORT TO ARBOR NETWORKS UK LIMITED (PREVIOUSLY KNOWN AS
ELLACOYA EUROPE LIMITED)
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts of Arbor Networks UK Limited (previously known as Ellacoya Europe Limited) for the year ended 31 December 2007 set out on pages 2 to 4, together with the financial statements of the company for the year ended 31 December 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 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 AUDITOR

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


Date 30/10/08

ARBOR NETWORKS UK LIMITED (PREVIOUSLY KNOWN AS ELLACOYA EUROPE LIMITED)

**ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2007**

	Note	£	2007 £	£	2006 £
FIXED ASSETS					
Tangible fixed assets	2		7,115		11,159
CURRENT ASSETS					
Stocks		-		205,810	
Debtors		1,832,646		626,045	
Cash at bank		100,132		14,492	
			<u>1,932,778</u>	<u>846,347</u>	
CREDITORS amounts falling due within one year		<u>(1,815,283)</u>		<u>(811,219)</u>	
NET CURRENT ASSETS			<u>117,495</u>		<u>35,128</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>124,610</u>		<u>46,287</u>
PROVISIONS FOR LIABILITIES					
Deferred tax			-		(98)
NET ASSETS			<u><u>124,610</u></u>		<u><u>46,189</u></u>
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			124,608		46,187
SHAREHOLDERS' FUNDS			<u><u>124,610</u></u>		<u><u>46,189</u></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


C G Redmon
 Director

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

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2007

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 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

1.5 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

1.6 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

ARBOR NETWORKS UK LIMITED (PREVIOUSLY KNOWN AS ELLACOYA EUROPE LIMITED)

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2007

2. TANGIBLE FIXED ASSETS

	£
COST	
At 1 January 2007	27,999
Additions	5,395
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At 31 December 2007	33,394
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DEPRECIATION	
At 1 January 2007	16,840
Charge for the year	9,439
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At 31 December 2007	26,279
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NET BOOK VALUE	
At 31 December 2007	7,115
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At 31 December 2006	11,159
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3. SHARE CAPITAL

	2007 £	2006 £
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/>