

EPOCKET SOFTWARE 2 LLP
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2008

FRIDAY



A50 *A92TA6YS* 128
30/01/2009
COMPANIES HOUSE

EPOCKET SOFTWARE 2 LLP

INDEPENDENT AUDITORS' REPORT TO EPOCKET SOFTWARE 2 LLP UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts of Epacket Software 2 LLP for the year ended 5 April 2008 set out on pages 2 to 3, together with the financial statements of the entity for the year ended 5 April 2008 prepared under section 226 of the Companies Act 1985 as modified for limited liability partnerships by the Limited Liability Partnerships Regulations 2001.

This report is made solely to the LLP in accordance with section 247B of the Companies Act 1985 as modified for limited liability partnerships by the Limited Liability Partnerships Regulations 2001. Our work has been undertaken so that we might state to the LLP those matters we are required to state to it in a special auditors' 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 LLP, for our work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF MEMBERS AND AUDITORS

The members are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985 as modified for limited liability partnerships by the Limited Liability Partnerships Regulations 2001. It is our responsibility to form an independent opinion as to whether the LLP 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 auditors' 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 LLP is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

OPINION

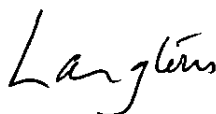
In our opinion the LLP is entitled to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) of the Companies Act 1985 as modified for limited liability partnerships by the Limited Liability Partnerships Regulations 2001, and the abbreviated accounts on pages 2 to 3 have been properly prepared in accordance with those provisions.

LANGTONS

Chartered Accountants
Registered Auditors

The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

23 January 2009

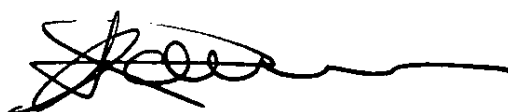


EPOCKET SOFTWARE 2 LLP

**ABBREVIATED BALANCE SHEET
AS AT 5 APRIL 2008**

	Note	£	2008 £	£	2007 £
FIXED ASSETS					
Tangible fixed assets	2		-		26,850,000
CURRENT ASSETS					
Debtors		15,652		13,978	
Cash at bank		180		360	
		<u>15,832</u>		<u>14,338</u>	
CREDITORS: amounts falling due within one year		<u>(78,778)</u>		<u>(66,434)</u>	
NET CURRENT LIABILITIES			<u>(62,946)</u>		<u>(52,096)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(62,946)</u>		<u>26,797,904</u>
REPRESENTED BY:					
EQUITY					
Members capital		30,000,008		30,000,008	
Members' other interests - Other reserves classified as equity under FRS 25		<u>(30,062,954)</u>		<u>(3,202,104)</u>	
			<u>(62,946)</u>		<u>26,797,904</u>
TOTAL MEMBERS' INTERESTS					
Members' other interests			<u>(62,946)</u>		<u>26,797,904</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985, as applied to LLPs by the Limited Liability Partnership Regulations 2001 applicable to small entities, were approved and authorised for issue by the members and were signed on their behalf on 23 January 2009.


Stephen R. Marsden
 Designated member

The notes on page 3 form part of these financial statements.

EPOCKET SOFTWARE 2 LLP

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 5 APRIL 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 in accordance with applicable accounting standards and the requirements of the Statement of Recommended Practice "Accounting by Limited Liability Partnerships".

At 5th April 2008 the LLP's accumulated losses were £30,062,954 with a net liability value of £62,946. The LLP has assurances from its members that they will continue to support the LLP for the foreseeable future.

1.2 CASH FLOW

The LLP has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it is a small LLP.

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:

Software	-	5% straight line
----------	---	------------------

2. TANGIBLE FIXED ASSETS

	£
COST	
At 6 April 2007 and 5 April 2008	<u>26,850,000</u>
DEPRECIATION	
At 6 April 2007	-
Impairment charge	<u>26,850,000</u>
At 5 April 2008	<u>26,850,000</u>
NET BOOK VALUE	
At 5 April 2008	-
At 5 April 2007	<u><u>26,850,000</u></u>