

03909557

UNAUDITED ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2007
FOR
EPOQ LEGAL LIMITED
(FORMERLY EPOQ SALES LIMITED)

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EPOQ LEGAL LIMITED
(FORMERLY EPOQ SALES LIMITED)

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for the Year Ended 31 December 2007

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EPOQ LEGAL LIMITED
(FORMERLY EPOQ SALES LIMITED)

Company Information
for the Year Ended 31 December 2007

DIRECTORS:

G K Cohen
R C Cohen

SECRETARY:

H C Horwitz

REGISTERED OFFICE:

Grosvenor House,
1 High Street
Edgware
Middlesex
HA8 7TA

REGISTERED NUMBER.

03909557 (England and Wales)

ACCOUNTANTS.

Glazers Chartered Accountants
843 Finchley Road
London NW11 8NA

EPOQ LEGAL LIMITED
(FORMERLY EPOQ SALES LIMITED)

Balance Sheet
31 December 2007

		<u>31 12 07</u>	<u>31 12 06</u>
	Notes	£	£
CURRENT ASSETS:			
Debtors	3	513,838	217,813
Cash at bank and in hand		<u>675,524</u>	<u>935,284</u>
		1,189,362	1,153,097
CREDITORS: Amounts falling due within one year	4	<u>59,874</u>	<u>75,947</u>
NET CURRENT ASSETS		<u>1,129,488</u>	<u>1,077,150</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,129,488	1,077,150
CREDITORS: Amounts falling due after more than one year	5	<u>964,374</u>	<u>964,374</u>
		<u>165,114</u>	<u>112,776</u>
CAPITAL AND RESERVES:			
Called up share capital	6	2	2
Profit and loss account		<u>165,112</u>	<u>112,774</u>
SHAREHOLDERS' FUNDS:		<u>165,114</u>	<u>£112,776</u>

For the year ended 31st December 2007 the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985. Members have not required the company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibility for

- i ensuring the company keeps accounting records which comply with section 221, and
- ii preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

These abbreviated financial statements have been prepared in accordance with the special provisions in Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

ON BEHALF OF THE BOARD


R.C. Cohen - DIRECTOR

Approved by the Board on 18 June 2008

EPOQ LEGAL LIMITED
(FORMERLY EPOQ SALES LIMITED)

Notes to the Abbreviated Financial Statements
for the Year Ended 31 December 2007

1 ACCOUNTING POLICIES

Accounting convention

The abbreviated financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax

Deferred taxation

The accounting policy in respect of deferred tax has been changed to reflect the requirements of FRS19 – Deferred Tax. Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes, except to the extent that the provision is not material to the financial statements

2 TAXATION

No liability to UK corporation tax arose on ordinary activities for the year ended 31 December 2007 nor for the period ended 31 December 2006

3 DEBTORS

	31 12 07	31 12 06
	£	£
Amounts owed by group companies (see note 8)	359,141	7,569
Trade debtors	92,498	124,431
Accrued income and prepayments	62,199	85,813
	<u>513,838</u>	<u>217,813</u>

4 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 12 07	31 12 06
	£	£
Trade creditors	11,069	20,015
V A T	36,337	40,834
Accruals	12,468	15,098
	<u>59,874</u>	<u>75,947</u>

5 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31 12 07	31 12 06
	£	£
Amounts owed to group companies (see note 8)	964,374	964,374
	<u>964,374</u>	<u>964,374</u>

EPOQ LEGAL LIMITED
(FORMERLY EPOQ SALES LIMITED)

Notes to the Abbreviated Financial Statements
for the Year Ended 31 December 2007

6 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value £1	31 12 07 £	31 12 06 £
100	Ordinary		<u>100</u>	<u>100</u>
Allotted, issued and fully paid Number	Class	Nominal value £1	31 12 07 £	31 12 06 £
2	Ordinary		<u>2</u>	<u>2</u>

7 ULTIMATE HOLDING COMPANY

The ultimate holding company is Epoq Group Limited, which is incorporated in England and Wales

8 RELATED PARTY DISCLOSURES

The ultimate controlling party is Epoq Group Limited

At the balance sheet date the company was owed the following amounts by group entities

	31 12 07 £	31 12 06 £
Epoq Services Limited	<u>359,141</u>	<u>7,569</u>
	<u>359,141</u>	<u>7,569</u>

At the balance sheet date the company owed the following amounts to group entities

	31 12 07 £	31 12 06 £
Epoq Group Limited	<u>964,374</u>	<u>964,374</u>
	<u>964,374</u>	<u>964,374</u>

All transactions with related parties were conducted on an arm's length basis