

03904557

UNAUDITED ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2008
FOR
EPOQ LEGAL LIMITED

TUESDAY



A6MCX8TC

A50

07/04/2009

189

COMPANIES HOUSE

EPOQ LEGAL LIMITED

Contents of the Abbreviated Financial Statements
for the Year Ended 31 December 2008

	Page
Company Information	i
Accountant's Report	ii
Balance Sheet	1
Notes to the Abbreviated Financial Statements	2

EPOQ LEGAL LIMITED
(FORMERLY EPOQ SALES LIMITED)

Contents of the Financial Statements
for the Year Ended 31 December 2008

	Page
Company Information	i
Accountants' Report	ii
Balance Sheet	1
Notes to the Financial Statements	2
Detailed Profit and Loss Account	5

EPOQ LEGAL LIMITED

Company Information
for the Year Ended 31 December 2008

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

**Chartered Accountants' Report to the Directors on the Unaudited Abbreviated Financial Statements of
Epoq Legal Limited
for the Year Ended 31 December 2008**


In accordance with our letter of engagement, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the abbreviated financial statements of Epoq Legal Limited for the year ended 31 December 2008 as set out on pages 1 to 4 from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this 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 and the company's board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 December 2008 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

 21 March 2009
Glaziers Chartered Accountants
843 Finchley Road,
London NW11 8NA

EPOQ LEGAL LIMITED

Balance Sheet
31 December 2008

		<u>31.12.08</u>	<u>31.12.07</u>
	Notes	£	£
CURRENT ASSETS:			
Debtors	3	1,010,668	513,838
Cash at bank and in hand		<u>216,163</u>	<u>675,524</u>
		1,226,831	1,189,362
CREDITORS: Amounts falling due within one year	4	<u>88,623</u>	<u>59,874</u>
NET CURRENT ASSETS		<u>1,138,208</u>	<u>1,129,488</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:		1,138,208	1,129,488
CREDITORS: Amounts falling due after more than one year	5	<u>964,374</u>	<u>964,374</u>
		<u><u>173,834</u></u>	<u><u>165,114</u></u>
CAPITAL AND RESERVES:			
Called up share capital	6	2	2
Profit and loss account	9	<u>173,832</u>	<u>165,112</u>
SHAREHOLDERS' FUNDS:		<u><u>173,834</u></u>	<u><u>165,114</u></u>

For the year ended 31st December 2008 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 19/3/09

EPOQ LEGAL LIMITED

Notes to the Abbreviated Financial Statements **for the Year Ended 31 December 2008**

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 legal services rendered, 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.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. TAXATION

No liability to UK corporation tax arose on ordinary activities for the year ended 31 December 2008 nor for the period ended 31 December 2007.

3. DEBTORS

	31.12.08	31.12.07
	£	£
Amounts owed by group companies (see note 8)	858,025	359,141
Trade debtors	85,349	92,498
Accrued income and prepayments	67,294	62,199
	<u>1,010,668</u>	<u>513,838</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.08	31.12.07
	£	£
Trade creditors	4,777	11,069
VAT	57,688	36,337
Accruals	26,158	12,468
	<u>88,623</u>	<u>59,874</u>

EPOQ LEGAL LIMITED

Notes to the Abbreviated Financial Statements **for the Year Ended 31 December 2008**

5. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.08	31.12.07
	£	£
Amounts owed to group companies (see note 8)	<u>964,374</u>	<u>964,374</u>
	<u>964,374</u>	<u>964,374</u>

6. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	31.12.08	31.12.07
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.12.08	31.12.07
			£	£
2	Ordinary	£1	<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

During the year, the company paid management expenses of £1,030,000 (2007: £730,000) to Epoq Services Limited, a related party.

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

	31.12.08	31.12.07
	£	£
Epoq Services Limited	<u>858,025</u>	<u>359,141</u>
	<u>858,025</u>	<u>359,141</u>

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

	31.12.08	31.12.07
	£	£
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.

EPOQ LEGAL LIMITED

Notes to the Abbreviated Financial Statements
for the Year Ended 31 December 2008

9. MOVEMENT ON RESERVES

	Profit and loss account £
Balance at 31 December 2007	165,112
Profit for the year	<u>8,720</u>
Balance at 31 December 2008	<u><u>173,832</u></u>