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EPOQ (OLD) LTD
(formerly EPOQ LEGAL LTD)

**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2010**

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EPOQ (OLD) LTD
(formerly EPOQ LEGAL LTD)

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for the year ended 31 December 2010

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EPOQ (OLD) LTD
(formerly EPOQ LEGAL LTD)

Company Information

The Company changed its name on 17 January 2011 from Epoq Legal Ltd to Epoq (Old) Ltd

Directors:	G K Cohen R C Cohen
Secretary	H C Horwitz
Registered office	Middlesex House 29-45 High Street Edgware Middlesex HA8 7UU
Registered number	03909557 (England and Wales)
Accountants	Glazers Chartered Accountants 843 Finchley Road London NW11 8NA

EPOQ (OLD) LTD
(formerly EPOQ LEGAL LTD)

**Chartered Accountants' to the Board of Directors on the preparation of the
unaudited statutory financial statements of Epoq (Old) Ltd
for the year ended 31 December 2010**

The following reproduces the text of the Accountants' Report prepared in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated financial statements set out on pages 5 to 8 have been prepared

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Epoq (Old) Ltd for the year ended 31 December 2010 set out on pages 5 to 8 from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook

This report is made solely to the Board of Directors of Epoq (Old) Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Epoq (Old) Ltd and state those matters that we have agreed to state to the Board of Directors of Epoq (Old) Ltd, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Epoq (Old) Ltd and its Board of Directors as a body, for our work or for this report

It is your duty to ensure that Epoq (Old) Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Epoq (Old) Ltd. You consider that Epoq (Old) Ltd is exempt from the statutory audit requirement for the period

We have not been instructed to carry out an audit or a review of the financial statements of Epoq (Old) Ltd. 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 statutory financial statements

Glaziers

30 March 2011

Glaziers Chartered Accountants
843 Finchley Road,
London NW11 8NA

EPOQ (OLD) LTD
(formerly EPOQ LEGAL LTD)

Abbreviated Balance Sheet
31 December 2010

	Note	31 12 10 £	31 12 09 £
CURRENT ASSETS:			
Debtors – Amounts falling due within one year	3	-	1,064,305
Cash at bank and in hand		-	<u>253,998</u>
		-	1,318,303
CREDITORS: Amounts falling due within one year	4	-	<u>175,852</u>
NET CURRENT ASSETS		-	<u>1,142,451</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		-	1,142,451
CREDITORS. Amounts falling due after more than one year	5	-	<u>964,374</u>
		-	<u>178,077</u>
CAPITAL AND RESERVES			
Called Up share capital	6	2	2
Profit and Loss Account	9	(2)	<u>178,075</u>
SHAREHOLDERS FUNDS		-	<u>178,077</u>

For the year ended 31st December 2010 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 No member of the company has deposited a notice pursuant to section 476 requiring an audit of these financial statements under the requirements of the Companies Act 2006

The directors acknowledge their responsibility for

- i ensuring the company keeps accounting records which comply with section 386, and
- ii preparing financial statements 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 sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006


R C Cohen, Director

Approved by the Board for issue on 16 February 2011

Company Registration No 03909557

EPOQ (OLD) LTD
(formerly EPOQ LEGAL LTD)

Notes to the Abbreviated Financial Statements
31 December 2010

1. ACCOUNTING POLICIES

Accounting convention

These abbreviated financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Going concern

The company ceased trading from 1st January 2010

Turnover

There was no turnover in 2010. Turnover in 2009 represented net invoiced legal services rendered, excluding VAT

Deferred taxation

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. The deferred tax balance has not been discounted.

2. TAXATION

No liability to UK taxation arose on ordinary activities for the year ended 31 December 2010 nor for the year ended 31 December 2009

3. DEBTORS

	31.12.10	31.12.09
	£	£
Amounts falling due within one year:		
Amounts owed by group companies (Note 8)	-	864,379
Trade debtors	-	127,304
Prepayments & Accrued Income	-	72,622
Total	-	<u>1,064,305</u>

EPOQ (OLD) LTD
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Notes to the Abbreviated Financial Statements
31 December 2010 (continued)

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.10	31.12.09
	£	£
Trade creditors	-	2,771
VAT	-	69,866
Accruals	-	103,215
Total	-	<u>175,852</u>

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

	31.12.10	31.12.09
	£	£
Amounts owed to group companies (note 8)	-	964,374
Total	-	<u>964,374</u>

6. CALLED UP SHARE CAPITAL

Type	Number	Class	Nominal Value	31.12.10	31.12.09
				£	£
Authorised	1,000	Ordinary shares	£1	100	100
Allotted, issued and fully paid	2	Ordinary shares	£1	2	2

7. ULTIMATE HOLDING COMPANY

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

EPOQ (OLD) LTD
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Notes to the Abbreviated Financial Statements
31 December 2010 (continued)

8. RELATED PARTY DISCLOSURES

During the year the company paid management expenses of £nil to Epoq Legal Ltd (2009 £1,628,500), a related party, and waived debts of £178,076 (2009 £nil) due from Epoq Legal Ltd, a related party

On 1st January 2010 the company sold its assets and liabilities to Epoq Legal Ltd, a related party, at book value

At the balance sheet date the company was owed the following amounts by related parties

	31.12.10	31.12.09
	£	£
Epoq Legal Ltd	-	864,379
Total	-	<u>864,379</u>

At the balance sheet date the company owed the following amounts to related parties

	31.12.10	31.12.09
	£	£
Epoq Group Ltd	-	964,374
Total	-	<u>964,374</u>

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

9. MOVEMENT ON RESERVES

	Profit and loss account £
Balance at 31 December 2009	178,075
Loss for the year	<u>(178,077)</u>
Balance at 31 December 2010	<u><u>(2)</u></u>