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**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2006**  
**FOR**  
**EPOQ SERVICES LIMITED**

TUESDAY



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**EPOQ SERVICES LIMITED**

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**for the Year Ended 31 December 2006**

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**EPOQ SERVICES LIMITED**

**Company Information**  
**for the Year Ended 31 December 2006**

**DIRECTORS:**

G K Cohen  
R C Cohen

**SECRETARY:**

H C Horwitz

**REGISTERED OFFICE:**

Grosvenor House,  
1 High Street  
Edgware  
Middlesex  
HA8 7TA

**REGISTERED NUMBER:**

03707955 (England and Wales)

**ACCOUNTANTS:**

Glazers Chartered Accountants  
843 Finchley Road  
London NW11 8NA

**EPOQ SERVICES LIMITED**

**Abbreviated Balance Sheet**  
**31 December 2006**

		<u>31 12 06</u>	<u>31 12 05</u>
	Notes	£	£
<b>FIXED ASSETS:</b>			
Tangible Assets	2	<u>19,770</u>	<u>15,810</u>
		19,770	15,810
<b>CURRENT ASSETS:</b>			
Debtors amounts falling due within one year	3	11,602	50,406
Cash at bank and in hand		<u>30,857</u>	<u>6,843</u>
		42,459	57,249
<b>CREDITORS: Amounts falling due within one year</b>	4	<u>51,202</u>	<u>23,433</u>
<b>NET CURRENT ASSETS:</b>		<u>(8,743)</u>	<u>33,816</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>		11,027	49,626
<b>CREDITORS: Amounts falling due after more than one year</b>	5	<u>1,437,096</u>	<u>1,496,744</u>
		<u>£(1,426,069)</u>	<u>£(1,447,118)</u>
<b>CAPITAL AND RESERVES.</b>			
Called up share capital	6	2	2
Profit and loss account		<u>(1,426,071)</u>	<u>(1,447,120)</u>
<b>SHAREHOLDERS' FUNDS:</b>		<u>£(1,426,069)</u>	<u>£(1,447,118)</u>

For the year ended 31<sup>st</sup> December 2006 the company was entitled to exemption 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 2005)

**ON BEHALF OF THE BOARD:**

  
R C Cohen - DIRECTOR

Approved by the Board on 24/8/07

The notes form part of these financial statements

## **EPOQ SERVICES LIMITED**

### **Notes to the Abbreviated Financial Statements** **for the Year Ended 31 December 2006**

#### **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 2005)

##### **Turnover**

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

##### **Research and development**

Expenditure on research and development is written off in the year in which it is incurred

##### **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

##### **Tangible fixed assets**

Depreciation is provided on a straight line balance basis at the following annual rates in order to write off each asset over its estimated useful life

##### **Computer Equipment**

Computer hardware – general	50%
Computer hardware – servers, back-up drives, printers	25%
Computer software	33% - 50%

#### **2 TANGIBLE FIXED ASSETS**

	<u>Plant</u>	<u>Computer equipment</u>	<u>Totals</u>
	£	£	£
<b>Cost:</b>			
Balance brought forward	-	20,573	20,573
Additions	125	11,396	11,521
Disposals	—	—	—
At 31 December 2006	<u>125</u>	<u>31,969</u>	<u>32,094</u>
<b>Depreciation:</b>			
Balance brought forward	-	4,763	4,763
Charge for period	-	7,561	7,561
Eliminated on disposals	—	—	—
At 31 December 2006	=	<u>12,324</u>	<u>12,324</u>
<b>Net book value:</b>			
At 31 December 2006	<u>125</u>	<u>19,645</u>	<u>19,770</u>
At 31 December 2005	=	<u>15,810</u>	<u>15,810</u>

**EPOQ SERVICES LIMITED**

**Notes to the Abbreviated Financial Statements**  
**for the Year Ended 31 December 2006**

**3 DEBTORS**

	31 12 06	31 12 05
	£	£
Amounts falling due within one year		
V A T	4,963	4,764
Trade debtors	1,950	3,695
Sundry debtors	423	423
Prepayments	4,266	4,266
Amounts due from related parties (see note 8)	-	37,258
	<u>11,602</u>	<u>50,406</u>

**4 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31 12 06	31 12 05
	£	£
Trade creditors	8,136	7,820
Sundry creditors	3,616	349
Social security & other taxes	30,900	11,014
Accruals	8,550	4,250
	<u>51,202</u>	<u>23,433</u>

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

	31 12 06	31 12 05
	£	£
Amounts owed to group companies (see note 8 )	<u>1,437,096</u>	<u>1,496,744</u>
	<u>1,437,096</u>	<u>1,496,744</u>

**6 CALLED UP SHARE CAPITAL**

Authorised Number	Class	Nominal value	31 12 06	31 12 05
			£	£
1,000	Ordinary shares	£1	<u>1,000</u>	<u>1,000</u>
Allotted, issued and fully paid Number	Class	Nominal value	31 12 06	31 12 05
			£	£
2	Ordinary shares	£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

## **EPOQ SERVICES LIMITED**

### **Notes to the Abbreviated Financial Statements** **for the Year Ended 31 December 2006**

#### **8 RELATED PARTY DISCLOSURES**

During the year the company recharged management expenses of £724,000 to Epoq Sales Limited (2005 £550,000), a related party

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

	31 12 06 £	31 12 05 £
Law Assure Holdings Limited	-	37,258
	<u>-</u>	<u>37,258</u>

Amounts due from Law Assure Holdings Limited were written back during the year as non-recoverable

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

	31 12 06 £	31 12 05 £
Epoq Group Limited	1,429,527	1,455,514
Epoq Sales Limited	<u>7,569</u>	<u>41,230</u>
	<u>1,437,096</u>	<u>1,496,744</u>

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

#### **9 GOING CONCERN**

The abbreviated financial statements have been prepared on a going concern basis, which is dependent on the continued support of other group companies, and of related companies with common directors and shareholders. In the opinion of the directors that support will not be withdrawn in the foreseeable future and the going concern basis is therefore reasonable.