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UNAUDITED ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2008
FOR
EPOO GROUP LIMITED

TUESDAY



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07/04/2009
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EPOQ GROUP LIMITED

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

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

EPOQ GROUP LIMITED

Company Information
for the Year Ended 31 December 2008

DIRECTORS:

G K Cohen
R C Cohen
H C Horwitz
M Symons

SECRETARY:

H C Horwitz

REGISTERED OFFICE:

Grosvenor House,
1 High Street
Edgware
Middlesex
HA8 7TA

REGISTERED NUMBER:

04265146 (England and Wales)

ACCOUNTANTS:

Glazers Chartered Accountants
843 Finchley Road
London NW11 8NA

EPOQ GROUP LIMITED

Chartered Accountants' Report to the Directors on the Unaudited Abbreviated Financial Statements of
Epoq Group 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 Group 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.

 2 April 2009.
Glaziers Chartered Accountants
843 Finchley Road,
London NW11 8NA

EPOQ GROUP LIMITED

Abbreviated Balance Sheet
31 December 2008

	Note	31.12.08 £	31.12.07 £
FIXED ASSETS:			
Investments	2	<u>46</u>	<u>46</u>
		<u>46</u>	<u>46</u>
CURRENT ASSETS:			
Debtors – Amounts falling due after more than one year	3	2,395,707	2,395,707
Cash at bank and in hand		<u>-</u>	<u>-</u>
		2,395,707	2,395,707
CREDITORS: Amounts falling due within one year		<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>2,395,707</u>	<u>2,395,707</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,395,753</u>	<u>2,395,753</u>
		<u>2,395,753</u>	<u>2,395,753</u>
CAPITAL AND RESERVES			
Called Up share capital	4	8,272	8,272
Share Premium Account	6	946,614	946,614
Profit and Loss Account	6	<u>1,440,867</u>	<u>1,440,867</u>
SHAREHOLDERS FUNDS	7	<u>2,395,753</u>	<u>2,395,753</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:

- ensuring the company keeps accounting records which comply with section 221; and
- 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:


H C Holwitz DIRECTOR

Approved by the Board on 26 March 2009

The notes form part of these financial statements

EPOQ GROUP 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). The financial statements present information about the company as an individual undertaking and not about its group. The company and its subsidiary undertakings comprise a small sized group. The company has therefore taken advantage of the exemptions provided by section 248 of the Companies Act 1985 not to prepare group accounts.

Goodwill

Goodwill arising in connection with the acquisition of businesses is capitalised at cost and amortised evenly over its estimated useful life of two to five years.

Patents and licences

Patents and licences are capitalised at cost and amortised evenly over their estimated useful life of five years.

Research and development

Expenditure on research and development is written off in the period 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.

Investments

Fixed asset investments are stated at cost less provision for any impairment in value.

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. FIXED ASSET INVESTMENTS

	31.12.08	31.12.07
	£	£
Investments in unlisted subsidiaries	<u>46</u>	<u>46</u>

The company's investments in unlisted subsidiaries consist of 100% of the issued ordinary share capital of the following companies:

Name of Subsidiary	Principal Activity	Incorporated
<u>Consolidated within Epoq Group:</u>		
Epoq Services Limited	Consultancy services	England
Epoq Legal Limited	Digital legal services	England
<u>Unconsolidated Subsidiaries:</u>		
Epoq Group (Australia) Pty Limited	Non-Trading	Australia

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

3. DEBTORS – AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.08	31.12.07
	£	£
Amounts due from group companies (see note 5)	<u>2,395,707</u>	<u>2,395,707</u>
	<u>2,395,707</u>	<u>2,395,707</u>

4. CALLED UP SHARE CAPITAL

Authorised:		Nominal	31.12.08	31.12.07
Number	Class	Value	£	£
90,000,000	Ordinary	£0.0001	9,000	9,000
Allotted, issued and fully paid:		Nominal	31.12.08	31.12.07
Number	Class	Value	£	£
57,755,170	Ordinary A	£0.0001	5,775	5,775
24,966,155	Ordinary B	£0.0001	2,497	2,497
			<u>8,272</u>	<u>8,272</u>

The holders of ordinary A shares and ordinary B shares rank pari passu for participation in profits and assets of the company and in all other respects, save that the ordinary A shares are voting shares and the ordinary B shares are non-voting shares and B shares do not entitle the holders of such shares to receive notice of or to attend or to vote at any general or extraordinary meeting of the company.

5. RELATED PARTY DISCLOSURES

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

	31.12.08	31.12.07
	£	£
Epoq Services Limited	1,431,333	1,431,333
Epoq Legal Limited	<u>964,374</u>	<u>964,374</u>
	<u>2,395,707</u>	<u>2,395,707</u>

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

6. MOVEMENT ON RESERVES

	Share Premium £	Profit and loss account £	Total £
Balance at 31 December 2007	946,614	1,440,867	2,387,481
Loss for the year	-	-	-
Balance at 31 December 2008	<u>946,614</u>	<u>1,440,867</u>	<u>2,387,481</u>

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

7. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS

	31.12.08	31.12.07
	£	£
Profit/(Loss) for the financial period	-	(1,379)
Issue of share capital (including premium)	-	1,806
Net increase in shareholders' funds	-	427
Opening shareholders' funds	<u>2,395,753</u>	<u>2,395,326</u>
Closing shareholders' funds	<u>2,395,753</u>	<u>2,395,753</u>
 Equity interests	 <u>2,395,753</u>	 <u>2,395,753</u>