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EPOQ GROUP LTD
UNAUDITED ABBREVIATED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2010

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EPOQ GROUP LTD

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EPOQ GROUP LTD

Company Information

Directors:	G K Cohen R C Cohen H C Horwitz M Symons
Secretary	H C Horwitz
Registered office	Middlesex House 29 - 45 High Street Edgware Middlesex HA8 7UU
Registered number	04265146 (England and Wales)
Accountants	Glazers Chartered Accountants 843 Finchley Road London NW11 8NA

EPOQ GROUP LTD

Chartered Accountants' Report to the Board of Directors on the preparation of the Unaudited Statutory Financial Statements of Epoq Group Limited 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 Group 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 Group 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 Group Ltd and state those matters that we have agreed to state to the Board of Directors of Epoq Group 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 Group Ltd and its Board of Directors as a body, for our work or for this report

It is your duty to ensure that Epoq Group 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 Group Ltd. You consider that Epoq Group 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 Group 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



30 March 2011

**Glazers Chartered Accountants
843 Finchley Road,
London NW11 8NA**

EPOQ GROUP LTD

Abbreviated Balance Sheet 31 December 2010

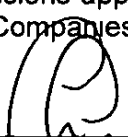
	Note	31/12/10 £	31/12/09 £
FIXED ASSETS:			
Investments	2	<u>46</u>	<u>46</u>
		<u>46</u>	<u>46</u>
CURRENT ASSETS:			
Debtors – Amounts falling due after more than one year	3	-	2,395,707
Cash at bank and in hand		-	-
		-	2,395,707
CREDITORS: Amounts falling due within one year		-	-
NET CURRENT ASSETS		-	<u>2,395,707</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>46</u>	2,395,753
NET ASSETS		<u>46</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>(954,840)</u>	<u>1,440,867</u>
SHAREHOLDERS FUNDS	7	<u>46</u>	<u>2,395,753</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.


G K Cohen, Director

Approved by the Board for issue on 16 February 2011

Company Registration No 04265146

EPOQ GROUP 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). 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 399 of the Companies Act 2006 not to prepare group accounts.

Going concern

The financial statements have been prepared on a going concern basis.

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.

Investments

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

2. FIXED ASSET INVESTMENTS

	31/12/10	31/12/09
	£	£
Investments in unlisted subsidiaries	46	46
	<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
Epoq Legal Ltd	Digital legal & consultancy services	England
Epoq (Old) Ltd	Non-Trading	England
Epoq Group (Australia) Pty Limited	Non-trading	Australia

Name of subsidiary	Capital & reserves	Profit/(loss) for the year
Epoq Legal Ltd	587,249	2,846,928
Epoq (Old) Ltd	0	(178,077)
Epoq Group (Australia) Pty Limited	(52,038)	0

EPOQ GROUP LTD

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

3. DEBTORS

	31/12/10 £	31/12/09 £
Amounts falling due after more than one year	-	2,395,707
Amounts due from group companies (Note 5)	-	<u>2,395,707</u>

4. CALLED UP SHARE CAPITAL

Authorised:		Nominal	31/12/10	31/12/09
Number	Class	Value	£	£
90,000,000	Ordinary	£0 0001	9,000	9,000
Allotted, issued and fully paid		Nominal	31/12/10	31/12/09
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

During the year the company waived debts of £2,395,707 due from Epoq Legal Ltd, a related party

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

	31.12.10 £	31.12.09 £
Epoq Legal Ltd	-	1,431,333
Epoq (Old) Ltd	-	964,374
Total	-	<u>2,395,707</u>

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

EPOQ GROUP LTD

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

6. MOVEMENT ON RESERVES

	Share Premium	Profit & Loss account £	Total £
Balance at 31 December 2009	946,614	1,440,867	2,387,481
Profit (Loss) for the year	-	(2,395,707)	(2,395,707)
Balance at 31 December 2010	946,614	(954,840)	(8,226)

7. RECONCILIATION OF MOVEMENT IN SHAREHOLDERS' FUNDS

	31/12/10 £	31/12/09 £
Profit/(Loss) for the financial period	(2,395,707)	-
Issue of share capital (including premium)	-	-
Net increase in shareholders' funds	(2,395,707)	-
Opening shareholders' funds	<u>2,395,753</u>	<u>2,395,753</u>
Closing shareholders' funds	<u>46</u>	<u>2,395,753</u>
Equity interests	<u>46</u>	<u>2,395,753</u>