

**APOLLO DENTAL LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 1997**



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# APOLLO DENTAL LIMITED

## ACCOUNTANTS' REPORT TO THE REGISTRAR OF COMPANIES

The following reproduces the text of the report prepared for the purposes of section 249A(2) Companies Act 1985 in respect of the company's annual accounts, from which the abbreviated accounts (set out on pages 1 to 4) have been prepared.

"We report on the accounts for the year ended 31 March 1997 set out on pages 3 to 9.

### **Respective responsibilities of directors and reporting accountants**

As described on page 5 the company's directors are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

### **Basis of opinion**

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the company, and making such limited enquiries of the officers of the company as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

### **Opinion**

In our opinion:

- (a) the accounts are in agreement with the accounting records kept by the company under section 221 of the Companies Act 1985;
- (b) having regard only to, and on the basis of, the information contained in those accounting records:
  - (i) the accounts have been drawn up in a manner consistent with the accounting requirements specified in section 249C(6) of the Act; and
  - (ii) the company satisfied the conditions for exemption from an audit of the accounts for the year specified in section 249A(4) of the Act and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in section 249B(1)."

*Alliotts*

Alliotts

*11.12.97*

Chartered Accountants  
**Reporting Accountants**

10 College Road  
Harrow  
Middx  
HA1 1DA

# APOLLO DENTAL LIMITED

## ABBREVIATED BALANCE SHEET AS AT 31 MARCH 1997

	Notes	1997 £	£	1996 £	£
<b>Fixed assets</b>					
Tangible assets	2		976		811
<b>Current assets</b>					
Stocks		44,014		46,606	
Debtors		75,069		29,534	
Cash at bank and in hand		1,755		19,728	
		<u>120,838</u>		<u>95,868</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(112,330)</u>		<u>(90,458)</u>	
<b>Net current assets</b>			8,508		5,410
<b>Total assets less current liabilities</b>			9,484		6,221
<b>Creditors: amounts falling due after more than one year</b>			<u>(15,000)</u>		<u>(15,000)</u>
			<u>(5,516)</u>		<u>(8,779)</u>
<b>Capital and reserves</b>					
Called up share capital	3		2		2
Profit and loss account			(5,518)		(8,781)
<b>Shareholders' funds</b>			<u>(5,516)</u>		<u>(8,779)</u>

# APOLLO DENTAL LIMITED

## ABBREVIATED BALANCE SHEET AS AT 31 MARCH 1997

In preparing these abbreviated accounts:

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(2) of the Companies Act 1985;
- (b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The directors acknowledge their responsibilities for:
  - (i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, 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 this Act relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the board on 8.12.97

*J. R. Howard*

J R Howard  
Director

*P. M. Savage*

P M Savage  
Director

# **APOLLO DENTAL LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 1997**

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### **1 Accounting Policies**

#### **1.1 Accounting convention**

The financial statements have been drawn up on a going concern basis under the historical cost convention. The company's ability to continue trading is dependent upon continuing support from the company's directors.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

#### **1.2 Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### **1.3 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	15 % on Net Book Value
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#### **1.4 Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

#### **1.5 Stock**

Stock is valued at the lower of cost and net realisable value.

#### **1.6 Deferred taxation**

Deferred taxation is provided at appropriate rates on all timing differences using the liability method only to the extent that, in the opinion of the directors, there is a reasonable probability that a liability or asset will crystallise in the foreseeable future.

# APOLLO DENTAL LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 1997

### 2 Fixed assets

	Total £
<b>Cost</b>	
At 1 April 1996	1,143
Additions	337
At 31 March 1997	1,480
<b>Depreciation</b>	
At 1 April 1996	332
Charge for the year	172
At 31 March 1997	504
<b>Net book value</b>	
At 31 March 1997	976
At 31 March 1996	811

### 3 Share capital

	1997 £	1996 £
<b>Authorised</b>		
1,000 Ordinary Shares of £1 each	1,000	1,000
<b>Allotted, called up and fully paid</b>		
2 Ordinary Shares of £1 each	2	2