

APOLLO DENTAL LIMITED

Company No: 1455929

ABBREVIATED ACCOUNTS

YEAR ENDED 31ST MARCH 1994

ALLIOTTS

Chartered Accountants



APOLLO DENTAL LIMITED
ACCOUNTANTS' REPORT
YEAR ENDED 31ST MARCH 1994

Reporting Accountants' Report to the Registrar of Companies

Pursuant to paragraph 25A of Schedule 8 of the Companies Act 1985 we are not required to report on the abbreviated accounts of Apollo Dental Limited for the year ended 31st March 1994.

On 21st March 1995 we reported, as reporting accountants of Apollo Dental Limited, to the shareholders on the full financial statements in accordance with the accounting requirements specified in Section 249C(6) Companies Act 1985 for the year ended 31st March 1994, and our Section 249A(2) Report was as follows:

"We report on the accounts for the year ended 31st March 1994 set out on pages 3 to 9.

Respective responsibilities of directors and reporting accountant
As described on page 4, 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 the 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 the only assurance expressed in our opinion.

Opinion

In our opinion:

- (a) the accounts are in agreement with those 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 the exemption from an audit of the accounts for the years 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) (a) to (f)."

Alliotts
ALLIOTTS
Chartered Accountants

10, College Road, Harrow, Middlesex, HA1 1DA.

21st March 1995

APOLLO DENTAL LIMITED
ABBREVIATED BALANCE SHEET
31ST MARCH 1994

	Notes	£	1994 £	£	1993 £
FIXED ASSETS					
Tangible Assets	2		122		-
CURRENT ASSETS					
Stocks		33,262		22,789	
Debtors	3	40,572		50,647	
Cash at Bank & in Hand		531		373	
		<hr/>		<hr/>	
		74,365		73,809	
CREDITORS: Amounts falling due within one year		<hr/>		<hr/>	
		(92,289)		(79,535)	
Net Current (Liabilities)			<hr/>		<hr/>
			(17,924)		(5,726)
Total Assets less Current Liabilities			<hr/>		<hr/>
			(17,802)		(5,726)
CREDITORS: Amounts falling due after one year					
	4		<hr/>		<hr/>
			(15,000)		(15,000)
NET (LIABILITIES)			<hr/>		<hr/>
			£(32,802)		£(20,726)
CAPITAL AND RESERVES					
Called Up Share Capital	5		2		2
Profit and Loss Account			<hr/>		<hr/>
			(32,804)		(20,728)
EQUITY SHAREHOLDERS' FUNDS			<hr/>		<hr/>
			£(32,802)		£(20,726)

The directors are of the opinion that the company is entitled to the exemption from audit conferred by subsection 2 of section 249A Companies Act 1985 for the year ended 31st March 1994.

The directors confirm that no member or members have requested an audit pursuant to subsection 2 of section 249B of the Companies Act 1985.

The directors confirm that they are responsible for:

- (a) ensuring that the company keeps accounting records which comply with section 221 Companies Act 1985, and
- (b) preparing accounts which give a true and fair view of the state of affairs of the company as at 31st March 1994 and of its results for the year then ended in accordance with the requirements of section 226 Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

In preparing the abbreviated accounts on pages 2 to 4 advantage has been taken of the exemptions conferred by Section A of Schedule 8 to the Companies Act 1985 on the grounds that, in the opinion of the directors, the company is entitled to those exemptions as a small company.

P. M. Savage
Mrs P.M. Savage
Director

J. R. Howard
Mrs J.R. Howard
Director

18.3.1995

APOLLO DENTAL LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31ST MARCH 1994

1. **ACCOUNTING POLICIES**

The following accounting policies are considered material in relation to the company's accounts.

a Basis of Accounting

The accounts 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.

b Cash flow

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under FRS1 'Cash flow statements'.

c Depreciation of Tangible Assets

Depreciation is provided on all tangible assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Fixtures & Fittings: - 15 % on net book value

d Stocks

Stocks are valued at the lower of cost and net realisable value. Cost is defined as purchase invoice price.

APOLLO DENTAL LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS (Continued)
YEAR ENDED 31ST MARCH 1994

2. TANGIBLE FIXED ASSETS	1994 £	1993 £
Cost		
At 1st April 1993	-	42,411
Additions	143	565
Disposals	-	(42,976)
	<hr/>	<hr/>
At 31st March 1994	143	-
	<hr/>	<hr/>
Depreciation		
At 1st April 1993	-	24,962
Charge for year	21	2,252
Disposals	-	(27,214)
	<hr/>	<hr/>
At 31st March 1994	21	-
	<hr/>	<hr/>
Net Book Value		
At 31st March 1994	£ 122	£ -
	<hr/>	<hr/>
At 31st March 1993	£ -	£ 17,449
	<hr/>	<hr/>

3. DEBTORS

Debtors include an amount of £5,000 (1993 £5,000) falling due after more than one year.

4. CREDITORS

Creditors include the following:

	1994 £	1993 £
Bank Loan repayable within five years	867	4,231
	<hr/>	<hr/>

The bank loan is secured by a legal debenture giving fixed and floating charges over all the company assets.

5. CALLED UP SHARE CAPITAL

	1994 £	1993 £
<u>Authorised</u>		
1,000 Ordinary Shares of £1 each	1,000	1,000
	<hr/>	<hr/>
<u>Allotted and Fully Paid</u>		
2 Ordinary Shares of £1 each	2	2
	<hr/>	<hr/>