

APOLLO DENTAL LIMITED

Company No: 1455929

ABBREVIATED ACCOUNTS

YEAR ENDED 31ST MARCH 1995

ALLIOTTS

Chartered Accountants



APOLLO DENTAL LIMITED  
ACCOUNTANTS' REPORT  
YEAR ENDED 31ST MARCH 1995

**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 1995.

On *26 January* 1996 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 1995, and our Section 249A(2) Report was as follows:

"We report on the accounts for the year ended 31st March 1995 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.

*26 January* 1996

**APOLLO DENTAL LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**31ST MARCH 1995**

	Notes	£	1995 £	£	1994 £
<b>FIXED ASSETS</b>					
Tangible Assets	2		954		122
<b>CURRENT ASSETS</b>					
Stocks		45,457		33,262	
Debtors	3	23,493		40,572	
Cash at Bank & in Hand		5,899		531	
		<u>74,849</u>		<u>74,365</u>	
<b>CREDITORS: Amounts falling due within one year</b>		<u>(93,948)</u>		<u>(92,289)</u>	
<b>Net Current (Liabilities)</b>			<u>(19,099)</u>		<u>(17,924)</u>
<b>Total Assets less Current Liabilities</b>			<u>(18,145)</u>		<u>(17,802)</u>
<b>CREDITORS: Amounts falling due after one year</b>			<u>(15,000)</u>		<u>(15,000)</u>
<b>NET (LIABILITIES)</b>			<u>£(33,145)</u>		<u>£(32,802)</u>
<b>CAPITAL AND RESERVES</b>					
Called Up Share Capital	4		2		2
Profit and Loss Account			<u>(33,147)</u>		<u>(32,804)</u>
<b>EQUITY SHAREHOLDERS' FUNDS</b>			<u>£(33,145)</u>		<u>£(32,802)</u>

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 1995.

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 1995 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*, 25 January 1996  
Mrs J.R. Howard  
Director

APOLLO DENTAL LIMITED  
NOTES TO THE ABBREVIATED ACCOUNTS  
YEAR ENDED 31ST MARCH 1995

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 1995

2. TANGIBLE FIXED ASSETS	1995 £	1994 £
<b>Cost</b>		
At 1st April 1994	143	-
Additions	1,000	143
	<hr/>	<hr/>
At 31st March 1995	1,143	143
	<hr/>	<hr/>
<b>Depreciation</b>		
At 1st April 1994	21	-
Charge for year	168	21
	<hr/>	<hr/>
At 31st March 1995	189	21
	<hr/>	<hr/>
<b>Net Book Value</b>		
At 31st March 1995	£ 954	£ 122
	<hr/>	<hr/>
At 31st March 1994	£ 122	£ -
	<hr/>	<hr/>

3. DEBTORS

Debtors include an amount of £0 (1994 £5,000) falling due after more than one year.

4. CALLED UP SHARE CAPITAL	1995 £	1994 £
<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/>