

**REGISTERED NUMBER: 09908031 (England and Wales)**

**Financial Statements**  
**for the Year Ended 30 November 2021**  
**for**  
**APIO IMPLANTS LIMITED**

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for the Year Ended 30 November 2021**

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# **APIO IMPLANTS LIMITED**

## **Company Information for the Year Ended 30 November 2021**

### **DIRECTOR:**

Mr D Gordon

### **REGISTERED OFFICE:**

42 Lytton Road  
Barnet  
Hertfordshire  
EN5 5BY

### **REGISTERED NUMBER:**

09908031 (England and Wales)

### **ACCOUNTANTS:**

Jeff Lerner & Associates  
Chartered Accountants  
42 Lytton Road  
Barnet  
Hertfordshire  
EN5 5BY

**APIO IMPLANTS LIMITED (REGISTERED NUMBER: 09908031)****Balance Sheet  
30 November 2021**

	Notes	<b>30.11.21</b> £	30.11.20 £
<b>CURRENT ASSETS</b>			
Debtors	4	<b>47</b>	129
Cash at bank		<u><b>7,165</b></u>	<u>4,340</u>
		<b>7,212</b>	4,469
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u><b>68,209</b></u>	<u>53,861</u>
<b>NET CURRENT LIABILITIES</b>		<u><b>(60,997)</b></u>	<u>(49,392)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>(60,997)</b></u>	<u>(49,392)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	6	<b>100</b>	100
Retained earnings		<u><b>(61,097)</b></u>	<u>(49,492)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><b>(60,997)</b></u>	<u>(49,392)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each 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 financial statements, so far as applicable to the company.

**APIO IMPLANTS LIMITED (REGISTERED NUMBER: 09908031)**

**Balance Sheet - continued**  
**30 November 2021**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 23 June 2022 and were signed by:

Mr D Gordon - Director

**Notes to the Financial Statements  
for the Year Ended 30 November 2021**

**1. STATUTORY INFORMATION**

APIO Implants Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Going concern**

The financial statements are prepared on a going concern basis as the directors consider that it has access to the resources required as the company is being supported by the director.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2020 - 1 ) .

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30.11.21</b>	<b>30.11.20</b>
	<b>£</b>	<b>£</b>
VAT	<u><b>47</b></u>	<u><b>129</b></u>

**APIO IMPLANTS LIMITED (REGISTERED NUMBER: 09908031)****Notes to the Financial Statements - continued  
for the Year Ended 30 November 2021****5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30.11.21</b>	30.11.20
	£	£
Trade creditors	<b>1,865</b>	-
Other creditors	<b>64,268</b>	51,412
Directors' current accounts	<b>210</b>	584
Accrued expenses	<b>1,866</b>	1,865
	<b><u>68,209</u></b>	<u>53,861</u>

**6. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>30.11.21</b>	30.11.20
			£	£
100	Ordinary	£1	<b><u>100</u></b>	<u>100</u>

**7. RELATED PARTY DISCLOSURES**

As at the balance sheet, included in creditors due within one year is £210 (£2020: £584) due to the director.

Furthermore included within creditors is £64,268 (2020: £51,413) owed to David Gordon Ortho Limited, which is a related party by virtue of its common control and ownership. These amounts are interest free and repayable on demand.

**8. ULTIMATE CONTROLLING PARTY**

The controlling party is Mr D Gordon.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.