

Stephen Hill

PARTNERSHIP

CHARTERED ACCOUNTANTS

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CHIRON CENTRES LIMITED

ABBREVIATED STATUTORY ACCOUNTS
FOR THE YEAR ENDED 31ST MAY 1994
INCORPORATION NUMBER 02228362



CHIRON CENTRES LIMITED

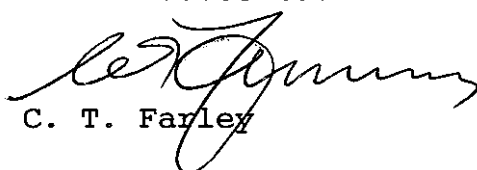
BALANCE SHEET

AS AT 31ST MAY 1994

	<u>Notes</u>	<u>1994</u>	<u>1993</u>
		£	£
<u>FIXED ASSETS</u>			
Tangible assets	5	2,052	198
<u>CURRENT ASSETS</u>			
Stocks		250	600
Debtors	6	455	121
Cash at bank and in hand		13,034	97
		<u>13,739</u>	<u>818</u>
<u>CREDITORS</u>			
Amounts falling due within one year	7	(200)	(33,773)
		<u></u>	<u></u>
<u>NET CURRENT ASSETS/(LIABILITIES)</u>		<u>13,539</u>	<u>(32,955)</u>
<u>NET ASSETS</u>		<u>15,591</u>	<u>(32,757)</u>
<u>CAPITAL AND RESERVES</u>			
Share capital	8	100	2
Share premium account		82,872	-
Profit and loss account		(67,381)	(32,759)
		<u></u>	<u></u>
Shareholders funds	9	<u>15,591</u>	<u>(32,757)</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 249A(1) of the Companies Act 1985.

...Contd.


C. T. Farley

CHIRON CENTRES LIMITED

BALANCE SHEET

AS AT 31ST MAY 1994

Contd.....

Shareholders holding 10% or more of the nominal value of the company's issued share capital have not issued a notice requiring an audit. The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985, and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31st May 1994 and of its loss for the year then ended in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

In preparing the abbreviated accounts the directors have taken advantage of the exemptions conferred by Schedule 8 Part IIIA of the Companies Act 1985, and have done so on the grounds that, in their opinion, the company qualifies as a small company and is entitled to make use of special exemptions.

In preparing the accounts the directors have taken advantage of special exemptions applicable to small companies under Schedule 8 Part I of the Companies Act 1985, and have done so on the grounds that, in their opinion, the company qualifies as a small company and is entitled to make use of the special exemptions.

The abbreviated accounts were approved by the board on 27th March 1995 and signed on its behalf.



C. T. Farley
Director

The notes on page 2 form part of these abbreviated accounts.

CHIRON CENTRES LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31ST MAY 1994

1. Accounting policies

1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the company's operations which are described in the Directors' Report and all of which are continuing.

1.2 Turnover

Turnover comprises the invoiced value of services supplied by the company, net of Value Added Tax 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 or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and equipment	15% reducing balance basis
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1.4 Stocks and work in progress

Stocks and work in progress are valued at the lower of costs and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.5 Deferred taxation

Provision is made for taxation deferred as a result of material timing differences between the incidence of income and expenditure for taxation and accounts purposes, 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 near future.

CHIRON CENTRES LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31ST MAY 1994

2. Fixed assets

Tangible assets	<u>Plant & Equipment</u>	
	£	

Cost

As at 1st June 1993	379	
Additions	2,198	

As at 31st May 1994	2,577	
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Depreciation

As at 1st June 1993	181	
Charge for year	344	

As at 31st May 1994	525	
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Net book value

As at 31st May 1994	2,052	
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As at 31st May 1993	198	
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3. Called up share capital

	<u>1994</u>	<u>1993</u>
	£	£
Authorised		
Ordinary shares of £1 each	100,000	100,000
	_____	_____
Allotted, called up and fully paid		
Ordinary shares of £1 each	100	2
	_____	_____

98 Ordinary shares were issued during the year at a total premium of £82,872 which has been credited to the share premium account.