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Company Registration No. 01973849 (England and Wales)

**ANATOMIA LIMITED**

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**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31 AUGUST 2004**



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**AUDITORS' REPORT**  
**UNDER SECTION 247B OF THE COMPANIES ACT 1985**

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We have examined the abbreviated accounts on pages 2 to 4, together with the audited accounts of the company for the year ended 31 August 2004 prepared under section 226 of the Companies Act 1985.

**Respective responsibilities of the director and auditors**

The director is responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of opinion**

We have carried out the procedures we consider necessary to confirm, by reference to the audited accounts, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the audited accounts.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 to 4 are properly prepared in accordance with those provisions.

**Other information**

On 9 June 2005 we reported, as auditors of the company, on the audited accounts prepared under section 226 of the Companies Act 1985, and our report included the following paragraph:

**Fundamental uncertainty**

In forming our opinion, we have considered the adequacy of the disclosure set out in note 1 to the financial statements concerning the company's solvency. In view of the significance of these matters to the preparation of the financial statements on a going concern basis, we consider that this should be brought to your attention. Our opinion is not qualified in this respect.



**H W Fisher & Company**

Chartered Accountants  
Registered Auditor  
H W Fisher & Company  
Acre House  
11-15 William Road  
London  
Great Britain  
NW1 3ER

Dated: 9 June 2005

**ANATOMIA LIMITED**  
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**ABBREVIATED BALANCE SHEET**  
**AS AT 31 AUGUST 2004**

	Notes	2004 £	2003 £
<b>Fixed assets</b>			
Intangible assets	2	5,543	11,283
Tangible assets	2	60,551	66,028
		<u>66,094</u>	<u>77,311</u>
<b>Current assets</b>			
Stocks		71,500	90,024
Debtors		104,885	135,821
Cash at bank and in hand		164,181	16,002
		<u>340,566</u>	<u>241,847</u>
<b>Creditors: amounts falling due within one year</b>		<u>(397,639)</u>	<u>(302,378)</u>
<b>Net current liabilities</b>		<u>(57,073)</u>	<u>(60,531)</u>
<b>Total assets less current liabilities</b>		<u>9,021</u>	<u>16,780</u>
<b>Creditors: amounts falling due after more than one year</b>		<u>(100,000)</u>	<u>(100,000)</u>
		<u>(90,979)</u>	<u>(83,220)</u>
<b>Capital and Reserves</b>			
Called up share capital	3	5,000	5,000
Profit and loss account		(95,979)	(88,220)
<b>Shareholders' funds - all equity interests</b>		<u>(90,979)</u>	<u>(83,220)</u>

In preparing these abbreviated accounts we have relied on the exemptions contained in 246 and 247 of the Companies Act 1985 on the basis that the company is entitled to the benefit of those exemptions as a small company.

The accounts were approved by the Board on 9 June 2005

  
E D Boyle  
Director

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**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2004**

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**1 Accounting policies**

**1 .1 Basis of preparation**

The accounts have been prepared under the historical cost convention.

**1 .2 Turnover**

Turnover represents the invoiced value of goods sold and services provided net of VAT.

**1 .3 Patents**

Patents and Website costs are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of ten and two years respectively.

**1 .4 Tangible fixed assets and depreciation**

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

Leasehold property	Over the term of the lease
Computer equipment	20% reducing balance
Fixtures, fittings & equipment	20% reducing balance
Motor vehicles	25% reducing balance

**1 .5 Leasing and hire purchase commitments**

Assets held under finance leases and hire purchase contracts are treated as if they had been purchased outright at the present value of the rentals payable, less finance charges, over the primary period of the agreements. The corresponding obligations under these agreements are included in creditors. The finance element of the rentals payable is charged to the profit and loss account so as to produce a constant rate of charge on the outstanding balance in each period.

**1 .6 Stock**

Stock is stated at the lower of cost and net realisable value. Cost includes all direct costs incurred in bringing the stocks to their present location and condition.

**1 .7 Deferred taxation**

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or a right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the accounts. Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the assets. Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

**1 .8 Foreign currency translation**

Transactions denominated in foreign currencies are recorded at the rate of exchange ruling at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. All differences are taken to profit and loss account.

**1 .9 Going concern**

The company meets its day to day working capital requirements through loan facilities which have been provided by the company's shareholder. Due to the continuing availability of these facilities, the director believes that it is appropriate to prepare the financial statements on a going concern basis which assumes that the company will continue in operation and existence in the foreseeable future.

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**FOR THE YEAR ENDED 31 AUGUST 2004**

**2 Fixed assets**

	Intangible assets	Tangible assets	Total
	£	£	£
<b>Cost</b>			
At 1 September 2003	38,411	181,740	220,151
Additions	-	6,343	6,343
<b>At 31 August 2004</b>	<b>38,411</b>	<b>188,083</b>	<b>226,494</b>
<b>Depreciation</b>			
At 1 September 2003	27,128	115,713	142,841
Charge for the year	5,740	11,819	17,559
<b>At 31 August 2004</b>	<b>32,868</b>	<b>127,532</b>	<b>160,400</b>
<b>Net book value</b>			
<b>At 31 August 2004</b>	<b>5,543</b>	<b>60,551</b>	<b>66,094</b>
At 31 August 2003	11,283	66,028	77,311

**3 Share capital**

	2004	2003
	£	£
<b>Authorised</b>		
5,000 Ordinary shares of £ 1 each	5,000	5,000
<b>Allotted, called up and fully paid</b>		
5,000 Ordinary shares of £ 1 each	5,000	5,000

**4 Transactions with directors**

**Controlling party**

The director, E D Boyle is the controlling party as he owns the entire issued ordinary share capital.