

SF543



Advantest (Europe) GmbH - UK Branch

Unaudited accounts  
31 March 2001

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SCT SX3SP9WE 0663  
COMPANIES HOUSE 12/04/02

## Contents

Detailed profit and loss account ( <i>unaudited</i> )	1
Balance sheet ( <i>unaudited</i> )	2
Notes	3

# **Detailed profit and loss account (unaudited)**

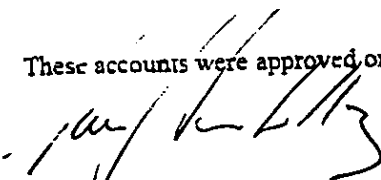
Year ended 31 March 2001

	Note	2001	2000
		£	£
Turnover		335,050	435,000
Less:			
Salaries	130,884	195,126	
Recruiting Fee	8,974	-	
Employee Training	-	-	
Travel	57,758	92,944	
Auto expenses & Leases	27,600	30,683	
Telecommunications	28,734	24,503	
Office Rent & Utilities	21,784	21,409	
Freight	6,791	6,437	
Entertainment	857	1,485	
Depreciation	-	186	
Accounting fee	9,390	4,905	
Printing, postage and stationery	602	471	
Repairs, maintenance and cleaning	-	1,526	
Bank charges	281	301	
Advertising	-	122	
Insurance	374	1,068	
Commercial Council Tax	5,862	5,600	
Miscellaneous	1,743	1,401	
Other professional services	1,500	2,550	
Engineering supplies	-	-	
Interest	2	(20)	
Foreign exchange loss	-	-	
Total expenses		(303,136) ✓	(390,697)
Profit before taxation		31,914	44,303
Corporation tax	5	(14,158)	(20,567)
Retained profit for the period		17,756	23,736
Retained profit brought forward		57,480	33,744
Retained profit carried forward		75,236 ✓	57,480

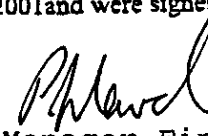
**Balance sheet (unaudited)**  
at 31 March 2001

	Note	£	2001	£	£	2000	£
Fixed assets							
Office equipment	2			-			-
Current assets							
Debtors	3	89,896			98,382		
Cash at bank and in hand		67,019			47,977		
			156,915			146,359	
Creditors: amounts falling due within one year	4	(35,220)			(42,420)		
Net current assets/(liabilities)				121,695			103,939
Total assets less current liabilities				121,695			103,939
Branch current account with Advantest (Europe) GmbH				46,459 ✓			46,459 ✓
Branch current account				75,236 ✓			57,480 ✓
Profit and loss account							
				121,695 ✓			103,939

These accounts were approved on

  
Managing Director  
Josef Schrätzenstaller

2001 and were signed by:

  
Manager Finance & Accounting  
Peter Wewerka

## Notes

(forming part of the accounts)

### 1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the branch's accounts.

#### *Basis of accounting*

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards. The branch was set up as a branch of Advantest Europe GmbH (formerly Advantest Systems Engineering GmbH) with effect from 1 April 1998.

#### *Turnover*

Turnover represents income from the maintenance and repair of integrated circuit test systems excluding value added tax.

#### *Depreciation*

Depreciation is provided for over five years on a straight line basis.

### 2 Tangible fixed assets

	Office equipment £	Office furniture £	Total £
<i>Cost</i>			
Transfers in and as at 31 March 2001	12,384	8,280	20,664
	<hr/>	<hr/>	<hr/>
<i>Depreciation</i>			
Transfers in	12,384	8,280	20,664
Charge for the period	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2000	12,384	8,280	20,664
	<hr/>	<hr/>	<hr/>
<i>Net book value</i>			
At 31 March 2001	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2000	-	-	-
	<hr/>	<hr/>	<hr/>

**Notes (continued)**

**3 Debtors**

	2001 £	2000 £
Loan account 3321	-	-
Other debtors	-	-
Prepayments	11,505	5,505
Offset account ATEG	-	-
	<u>78,391</u>	<u>92,877</u>
	<u>89,896</u>	<u>98,382</u>

**4 Creditors: amounts falling due within one year**

	2001 £	2000 £
Trade creditors	-	-
Mainstream Corporation tax	4,696	(45)
Other creditors	6,700	15,500
Accruals	3,779	1,240
	<u>20,045</u>	<u>25,725</u>
	<u>35,220</u>	<u>42,420</u>

**5 Tax on profit on ordinary activities**

	2001 £	2000 £
Based on profit for the period:		
Corporation tax payable	12,780	15,500
Under provision in previous year	1,378	5,067
	<u>14,158</u>	<u>20,567</u>