

REGISTRAR

Company Registration No. 02609110 (England and Wales)

A AND D INSTRUMENTS LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2012

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A AND D INSTRUMENTS LIMITED

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A AND D INSTRUMENTS LIMITED

INDEPENDENT AUDITORS' REPORT TO A AND D INSTRUMENTS LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of A and D Instruments Limited for the year ended 31 March 2012 prepared under section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

15TH JUNE 2012

Whitley Stimpson

M.J. Anson (Senior Statutory Auditor)
for and on behalf of Whitley Stimpson LLP
Chartered Accountants
Statutory Auditor
Penrose House,
67 Hightown Road,
Banbury, Oxon
OX16 9BE


A AND D INSTRUMENTS LIMITED

ABBREVIATED BALANCE SHEET AS AT 31 MARCH 2012


	Notes	2012 £	£	2011 £	£
Fixed assets					
Intangible assets	2	3,297		5,736	
Tangible assets	2	78,510		88,683	
			81,807		94,419
Current assets					
Stocks		1,416,290		1,471,855	
Debtors		1,170,652		1,074,758	
Cash at bank and in hand		314,690		142,543	
		2,901,632		2,689,156	
Creditors: amounts falling due within one year	3	(1,378,181)		(776,137)	
Net current assets		1,523,451		1,913,019	
Total assets less current liabilities		1,605,258		2,007,438	
Creditors: amounts falling due after more than one year	4	(4,445)		(10,556)	
Provisions for liabilities		(33,394)		(45,666)	
		1,567,419		1,951,216	
Capital and reserves					
Called up share capital	5	1,800,000		1,800,000	
Profit and loss account		(232,581)		151,216	
Shareholders' funds		1,567,419		1,951,216	

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006

Approved by the Board for issue on 19 JUNE 2012



Mr M Eto
Director



Mr G Allen
Director



Mr M Akihiko
Director

Company Registration No. 02609110

A AND D INSTRUMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2012

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

For goods, turnover is recognised when the goods are physically delivered to the customer

For services, turnover represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of consideration due

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 less estimated residual value of each asset over its expected useful life, as follows

Leasehold land and buildings	Cost written off over the term of the lease
Plant and machinery	20% reducing balance
Computer equipment	25% reducing balance
Motor vehicles	20% straight line

1.4 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

1.5 Stock

Stock is valued at the lower of cost and net realisable value. Cost is determined on an average cost basis. Net realisable value represents estimated selling price less costs to complete and sell. Provision is made for slow moving, obsolete or damaged stock where the net realisable value is less than cost

1.6 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable

1.7 Foreign currency translation

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

1.8 Warranty provision

The company offers product dependant warranty ranging from one to five years. The provision reflects an average period of three years and the average related labour costs. Replacement parts are reimbursed by the parent company and are therefore ignored

A AND D INSTRUMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2012

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 April 2011	32,992	340,065	373,057
Additions	-	25,980	25,980
At 31 March 2012	32,992	366,045	399,037
Depreciation			
At 1 April 2011	27,256	251,382	278,638
Charge for the year	2,439	36,153	38,592
At 31 March 2012	29,695	287,535	317,230
Net book value			
At 31 March 2012	3,297	78,510	81,807
At 31 March 2011	5,736	88,683	94,419

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £6,111 (2011 - £11,193)

4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £4,445 (2011 - £10,556)

5 Share capital

	2012 £	2011 £
Allotted, called up and fully paid		
1,800,000 Ordinary shares of £1 each	1,800,000	1,800,000

A AND D INSTRUMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2012

6 Ultimate parent company

The company's immediate and ultimate parent company is A & D Company Limited, a company registered in Japan

The largest group in which the results of the company are consolidated is that headed by A & D Company Limited, incorporated in Japan. The consolidated accounts of this company are available to the public and may be obtained from 3-23-14 Higashi, Toshima-ku, Tokyo 170-0013, Japan. No other group accounts include the results of the company.