

**ALD VACUUM TECHNOLOGIES LTD**  
**ABBREVIATED ACCOUNTS**  
**FOR**  
**31st DECEMBER 2007**

THURSDAY



\*A6GOZ3M8\*

A29

02/10/2008

163

COMPANIES HOUSE

**THE GBC PARTNERSHIP**  
Chartered Accountants & Registered Auditors  
Haydon House  
14 Haydon Place  
Guildford GU1 4LL

**ALD VACUUM TECHNOLOGIES LTD**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31st DECEMBER 2007**

---

<b>CONTENTS</b>	<b>PAGES</b>
Independent auditor's report to the company	<b>1</b>
Abbreviated balance sheet	<b>2</b>
Notes to the abbreviated accounts	<b>3 to 4</b>

**ALD VACUUM TECHNOLOGIES LTD**  
**INDEPENDENT AUDITOR'S REPORT TO ALD VACUUM**  
**TECHNOLOGIES LTD**  
**UNDER SECTION 247B OF THE COMPANIES ACT 1985**

---

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of ALD Vacuum Technologies Ltd for the year ended 31st December 2007 prepared under Section 226 of the Companies Act 1985

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. 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 auditor's 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 audit work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS AND THE AUDITOR**

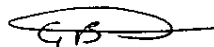
The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

**BASIS OF OPINION**

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" 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 Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.



THE GBC PARTNERSHIP  
Chartered Accountants  
& Registered Auditors

Haydon House  
14 Haydon Place  
Guildford GU1 4LL


26/1/08

**ALD VACUUM TECHNOLOGIES LTD**  
**ABBREVIATED BALANCE SHEET**  
**31st DECEMBER 2007**

	Note	2007	2006
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		1,666	2,489
<b>CURRENT ASSETS</b>			
Debtors		374,529	112,740
Cash at bank and in hand		11,662	65,736
		<u>386,191</u>	<u>178,476</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>384,563</u>	<u>120,122</u>
<b>NET CURRENT ASSETS</b>		<u>1,628</u>	<u>58,354</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,294</u>	<u>60,843</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	145,100	145,100
Share premium account		14,900	14,900
Profit and loss account		(156,706)	(99,157)
<b>SHAREHOLDERS' FUNDS</b>		<u>3,294</u>	<u>60,843</u>

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

These abbreviated accounts were approved by the directors on 25-1-08 and are signed on their behalf by

  
P Wightman

**ALD VACUUM TECHNOLOGIES LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31st DECEMBER 2007**

---

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

**Going concern**

The accounts are prepared on a going concern basis as the company will continue to be supported by its parent company

**Turnover**

The turnover shown in the profit and loss account represents amounts receivable from sales during the period, exclusive of Value Added Tax

**Fixed assets**

All fixed assets are initially recorded at cost

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Equipment - 4 years on a straight line basis

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

**Pension costs**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

**Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more or less tax.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on a discounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at fixed rates determined by the company based on ruling exchange rates. Exchange differences are taken into account in arriving at the operating profit.

**ALD VACUUM TECHNOLOGIES LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31st DECEMBER 2007**

**1. ACCOUNTING POLICIES** *(continued)***Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1st January 2007	42,328
Additions	1,110
Disposals	(6,027)
<b>At 31st December 2007</b>	<u><b>37,411</b></u>
<b>DEPRECIATION</b>	
At 1st January 2007	39,839
Charge for year	1,933
On disposals	(6,027)
<b>At 31st December 2007</b>	<u><b>35,745</b></u>
<b>NET BOOK VALUE</b>	
<b>At 31st December 2007</b>	<u><b>1,666</b></u>
At 31st December 2006	<u><b>2,489</b></u>

**3. SHARE CAPITAL****Authorised share capital:**

	<b>2007 £</b>	<b>2006 £</b>
145,100 Equity ordinary shares of £1 each	<u><b>145,100</b></u>	<u><b>145,100</b></u>

**Allotted, called up and fully paid:**

	<b>2007 No</b>	<b>£</b>	<b>2006 No</b>	<b>£</b>
Equity ordinary shares of £1 each	<u><b>145,100</b></u>	<u><b>145,100</b></u>	<u><b>145,100</b></u>	<u><b>145,100</b></u>

**4. ULTIMATE PARENT COMPANY**

The holding company is ALD Vacuum Technologies GmbH, a company incorporated in Germany. Group accounts of this company can be obtained from 35 Wilhelm Rohn Strasse, D-63450, Hanau, Germany.

The ultimate holding company is AMG Advance Metallurgical Group N V which is incorporated in the USA.