

**TANAKA UK LIMITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31ST MARCH 1997**

**COMPANY REGISTRATION NUMBER: 2651278**



**AUDITOR'S REPORT**  
**TO THE MEMBERS OF TANAKA UK LIMITED**  
**UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts set out on pages 2 and 3 together with the financial statements of the company for the year ended 31st March 1997 prepared under section 226 of the Companies Act 1985.

**RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS**

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 accounts are properly prepared in accordance with those provisions and report our opinion to you.

**BASIS OF OPINION**

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. 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 financial statements.

**OPINION**

In our opinion the company is entitled to deliver abbreviated accounts in accordance with sections 246 (5) and (6) of the Companies Act 1985, and the abbreviated accounts on pages 2 and 3 have been properly prepared in accordance with those provisions.



**LESSER & CO**  
**CHARTERED ACCOUNTANTS & REGISTERED AUDITORS**  
**110 STATION ROAD**  
**NORTH CHINGFORD**  
**LONDON E4 6AB**

**DATED: 12th December 1997**

**TANAKA UK LIMITED****ABBREVIATED BALANCE SHEET AS AT 31ST MARCH 1997**

	<u>NOTES</u>	<u>1997</u>	<u>1996</u>
<b>FIXED ASSETS</b>			
Tangible Assets	2	<u>4,955</u>	<u>6,605</u>
<b>CURRENT ASSETS</b>			
Stocks		303,674	323,033
Debtors		222,089	220,061
Cash at Bank & in Hand		<u>94,315</u>	<u>134,761</u>
		620,078	677,855
<b>CREDITORS: Amounts falling due within one year</b>		<u>619,357</u>	<u>680,238</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>721</u>	<u>(2,383)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>£5,676</u>	<u>£4,222</u>
<b>CAPITAL AND RESERVES</b>			
Called Up Share Capital	3	2	2
Profit and Loss Account		<u>5,674</u>	<u>4,220</u>
		<u>£5,676</u>	<u>£4,222</u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the board of directors on 12th December 1997 and signed on their behalf by:

.....  
R KODESH

.....DIRECTOR

The notes on page 3 form an integral part of these accounts.

**TANAKA UK LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31ST MARCH 1997**

**1. ACCOUNTING POLICIES**

**Cash Flow Statement**

The Company qualifies as a small company under the Companies Act 1985. The directors have elected to take advantage of the exemptions under FRS1 not to prepare a cash flow statement.

**Turnover**

Represents net invoiced sales of goods and services excluding VAT.

**Depreciation**

Depreciation of tangible fixed assets is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor Van	25% on reducing balance
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**Stocks**

Stocks and work in progress are valued at the lower of cost and net realisable value after making allowance for obsolete and slow moving items.

**Foreign Currencies**

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

**Pensions**

The Company has a defined contribution pension scheme. The cost of the contributions made by the company to the scheme are charged to profit and loss account as incurred.

(cont/d)

**TANAKA UK LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS****FOR THE YEAR ENDED 31ST MARCH 1997****2. TANGIBLE FIXED ASSETS****MOTOR VAN****COST**

At 1st April 1996 and at 31st March 1997

11,747**DEPRECIATION**

At 1st April 1996

5,142

Charge for year

1,650

At 31st March 1997

6,792

Written down amount as at 31st March 1997

4,955

Written down amount as at 31st March 1996

6,605**3. CALLED UP SHARE CAPITAL**1997 & 1996

Authorised

£100

Allotted, Called Up and Fully Paid

£2