

**THE A & D TRUST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**ABBREVIATED ACCOUNTS**  
**FOR**  
**YEAR ENDED 30TH SEPTEMBER 2010**



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JNI 10/01/2011 147  
COMPANIES HOUSE

**NORMAN ELLIOTT & COMPANY**

Chartered Accountants  
18 Bachelors Walk  
Lisburn BT28 1XJ

**THE A & D TRUST LIMITED  
COMPANY LIMITED BY GUARANTEE**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 30TH SEPTEMBER 2010**

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**THE A & D TRUST LIMITED  
COMPANY LIMITED BY GUARANTEE**

**ABBREVIATED BALANCE SHEET**

**30TH SEPTEMBER 2010**

	Note	2010 £	£	2009 £	£
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		121 190		146 300	
<b>CREDITORS</b> Amounts falling due within one year		<u>2,300</u>		<u>2 300</u>	
<b>NET CURRENT ASSETS</b>			<u>118 890</u>		<u>144 000</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>118 890</u>		<u>144 000</u>
<b>RESERVES</b>	2				
Profit and loss account			<u>118 890</u>		<u>144 000</u>
<b>MEMBERS FUNDS</b>			<u>118 890</u>		<u>144 000</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477 and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Act relating to financial statements so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 7th Jan 2011 and are signed on their behalf by

*Dorcas P Best*

MRS D P BEST

DIRECTOR

Company Registration Number NI 19138

**THE A & D TRUST LIMITED  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 30TH SEPTEMBER 2010**

**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

**Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability, then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

Compound instruments comprise both a liability and an equity component. At date of issue, the fair value of the liability component is estimated using the prevailing market interest rate for a similar debt instrument. The liability component is accounted for as a financial liability.

The residual is the difference between the net proceeds of issue and the liability component (at time of issue). The residual is the equity component, which is accounted for as an equity instrument.

The interest expense on the liability component is calculated applying the effective interest rate for the liability component of the instrument. The difference between this amount and any repayments is added to the carrying amount of the liability in the balance sheet.

**2 COMPANY LIMITED BY GUARANTEE**

The company is a registered charity limited by guarantee and is therefore without a share capital.

**THE A & D TRUST LIMITED  
COMPANY LIMITED BY GUARANTEE**

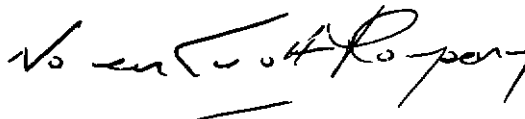
**INDEPENDENT ACCOUNTANTS REPORT TO THE DIRECTORS OF  
THE A & D TRUST LIMITED**

**YEAR ENDED 30TH SEPTEMBER 2010**

As described on the balance sheet the directors of the company are responsible for the preparation of the abbreviated accounts for the year ended 30th September 2010 set out on pages 1 to 2

You consider that the company is exempt from an audit under the Companies Act 2006

In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities from the accounting records and information and explanations supplied to us



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Chartered Accountants

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*7th January 2011*