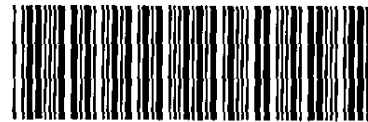


Registration number: NI036940

A.C.C.D Ltd

Unaudited Abbreviated Accounts
for the Year Ended 30 September 2011

MONDAY



J19USKUZ

JNI

28/05/2012

#108

COMPANIES HOUSE

Duffy & Co (A & T) Ltd
Chartered Accountants
126 Eglantine Avenue
Belfast
Co Antrim
BT9 6EU

A.C.C.D Ltd
Contents

Accountants' Report	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3 to 4

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
A.C.C.D Ltd
for the Year Ended 30 September 2011**

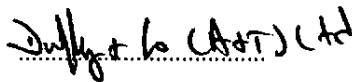
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A.C.C.D Ltd for the year ended 30 September 2011 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practicing member firm of the Institute of Chartered Accountants in Ireland (ICAI), we are subject to its ethical and other professional requirements which are detailed at icai.ie.

This report is made solely to the Board of Directors of A.C.C.D Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of A.C.C.D Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A.C.C.D Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A.C.C.D Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of A.C.C.D Ltd. You consider that A.C.C.D Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of A.C.C.D Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Duffy & Co (A & T) Ltd
Chartered Accountants
126 Eglantine Avenue
Belfast
Co Antrim
BT9 6EU
Date: 25/5/12

A.C.C.D Ltd
(Registration number: NI036940)
Abbreviated Balance Sheet at 30 September 2011

	Note	2011 £	2010 £
Current assets			
Stocks		850,000	850,000
Cash at bank and in hand		<u>34,832</u>	<u>41,922</u>
		884,832	891,922
Creditors: Amounts falling due within one year	3	<u>(1,054,435)</u>	<u>(1,053,685)</u>
Net liabilities		<u>(169,603)</u>	<u>(161,763)</u>
Capital and reserves			
Called up share capital	4	1,000	1,000
Profit and loss account		<u>(170,603)</u>	<u>(162,763)</u>
Shareholders' deficit		<u>(169,603)</u>	<u>(161,763)</u>


For the year ending 30 September 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

Approved by the Board on 15/5/12 and signed on its behalf by:



Mr Sean Kieran
Director

A.C.C.D Ltd

Notes to the Abbreviated Accounts for the Year Ended 30 September 2011

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	33 1/3% straight line basis

Work in progress

Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 October 2010	1,080	1,080
At 30 September 2011	1,080	1,080
Depreciation		
At 1 October 2010	1,080	1,080
At 30 September 2011	1,080	1,080
Net book value		
At 30 September 2011	-	-
At 30 September 2010	-	-

A.C.C.D Ltd

Notes to the Abbreviated Accounts for the Year Ended 30 September 2011

..... continued

3 Creditors

Creditors includes the following liabilities, on which security has been given by the company:

	2011	2010
	£	£
Amounts falling due within one year	<u>214,000</u>	<u>214,000</u>

4 Share capital

Allotted, called up and fully paid shares

	2011		2010	
	No.	£	No.	£
Ordinary of £1 each	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>