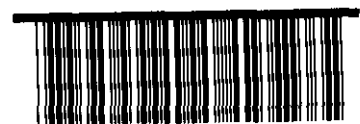


CHRISTIAN DAY LIMITED

**ABBREVIATED
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
30 APRIL 1999**

REGISTERED NUMBER: 2490708



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CHRISTIAN DAY LIMITED

**ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 1999**

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CHRISTIAN DAY LIMITED

**COMPANY INFORMATION
AT 30 APRIL 1999**

DIRECTOR

D Garrington

SECRETARY

Mrs C F Garrington

BUSINESS ADDRESS

Unit 2, Building 329
Rushock
Droitwich Road
Worcestershire
WR9 0NR

AUDITORS

Feltons
Chartered Accountants
6 Church Street
Kidderminster
Worcestershire
DY10 2AD

PRINCIPAL BANKERS

Barclays Bank plc
66 Oxford Street
Kidderminster
Worcestershire
DY10 1BL

CHRISTIAN DAY LIMITED

**AUDITORS' REPORT TO THE COMPANY
PURSUANT TO SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts on pages 3 to 6 together with the full financial statements of the company prepared under section 226 of the Companies Act 1985 for the year ended 30 April 1999.

RESPECTIVE RESPONSIBILITIES OF THE DIRECTOR AND AUDITORS

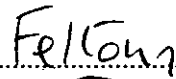
The director is responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to the company's entitlement to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) of the Companies Act 1985 and whether the abbreviated accounts have been properly prepared in accordance with those provisions.

BASIS OF OPINION

We have carried out the procedures we considered necessary to confirm, by reference to the audited financial statements, that the company is entitled to deliver abbreviated accounts prepared in accordance with section 246(5) and (6) of the Companies Act 1985 and that the abbreviated accounts have been properly prepared from those financial statements. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

OPINION

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


.....
Feltons
Chartered Accountants
Registered Auditors
6 Church Street
Kidderminster
Worcestershire
DY10 2AD

Date: 26th April 2000

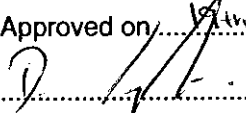
CHRISTIAN DAY LIMITED

**ABBREVIATED BALANCE SHEET
AT 30 APRIL 1999**

	Notes	£	1999 £	£	1998 £
FIXED ASSETS	2				
Tangible assets			11,308		21,064
CURRENT ASSETS					
Stocks		16,140		14,396	
Debtors		98,411		98,551	
Cash at bank and in hand		2,403		551	
		<u>116,954</u>		<u>113,498</u>	
CREDITORS: amounts falling due within one year	3	(88,179)		(107,623)	
NET CURRENT ASSETS			28,775		5,875
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>40,083</u>		<u>26,939</u>
CREDITORS: amounts falling due after more than one year			(2,974)		(9,133)
PROVISIONS FOR LIABILITIES AND CHARGES			(3)		(409)
NET ASSETS			<u>37,106</u>		<u>17,397</u>
CAPITAL AND RESERVES					
Called up share capital	5		2		2
Profit and loss account			37,104		17,395
TOTAL SHAREHOLDERS' FUNDS			<u>37,106</u>		<u>17,397</u>

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

Approved on 14th April 2000 and signed by:


D Garrington
Director

The notes on pages 4 to 6 form part of these financial statements.

**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 1999**

1. STATEMENT OF ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

Cash flow

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1: "Cash flow statements".

Turnover

Turnover represents the total invoice value, excluding value added tax, of goods sold and services rendered during the year.

Depreciation of tangible fixed assets

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

Tenant's improvement to property	20% straight line
Plant and machinery	25% straight line
Motor vehicles	25% straight line

Stocks

Stocks are stated at the lower of cost and net realisable value.

Net realisable value is based on estimated selling price less further costs to completion and disposal.

Deferred taxation

Deferred taxation is provided using the liability method on all timing differences to the extent that they are expected to reverse in the future without being replaced, calculated at the rate at which it is anticipated the timing differences will reverse.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and are depreciated over their estimated useful lives. The interest element of the rental obligations is charged to the profit and loss account over the period of the lease.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Pension costs

The company operates a money purchase (defined contribution) pension scheme. Contributions payable to this scheme are charged to the profit and loss account in the period to which they relate. These contributions are invested separately from the company's assets.

CHRISTIAN DAY LIMITED

**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 1999**

2. FIXED ASSETS

	Intangible assets £	Tangible assets £	Total £
Cost:			
At 1 May 1998	2,500	38,323	40,823
Additions	-	1,683	1,683
Disposals	-	(9,675)	(9,675)
At 30 April 1999	2,500	30,331	32,831
Depreciation:			
At 1 May 1998	2,500	17,259	19,759
Charge for year	-	4,183	4,183
On disposals	-	(2,419)	(2,419)
At 30 April 1999	2,500	19,023	21,523
Net book value:			
At 30 April 1999	-	11,308	11,308
At 30 April 1998	-	21,064	21,064

3. CREDITORS: amounts falling due within one year

Included in creditors are bank loans and overdrafts payable within one year amounting to £6,432 (1998 £10,509) which are secured.

4. BORROWINGS

	1999 £	1998 £
The company's borrowings are repayable as follows		
Up to one year and on demand	6,432	10,509

CHRISTIAN DAY LIMITED

**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 1999**

5. SHARE CAPITAL

	1999 £	1998 £
Authorised:		
Equity interests:		
1000 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid:		
Equity interests:		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>