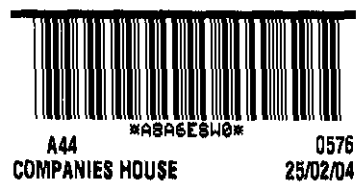


CHRISTIAN DAY LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2003

Company Registration No. 2490708 (England and Wales)



CHRISTIAN DAY LIMITED

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FOR THE YEAR ENDED 30 APRIL 2003**

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CHRISTIAN DAY LIMITED

**ABBREVIATED BALANCE SHEET
AS AT 30 APRIL 2003**

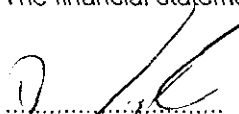
	Notes	2003 £	£	2002 £	£
Fixed assets					
Tangible assets	2		2,921		2,814
Current assets					
Stocks		33,338		29,297	
Debtors		174,716		171,891	
Cash at bank and in hand		12,111		5,792	
		<u>220,165</u>		<u>206,980</u>	
Creditors: amounts falling due within one year	3	<u>(143,151)</u>		<u>(146,631)</u>	
Net current assets			77,014		60,349
Total assets less current liabilities			<u>79,935</u>		<u>63,163</u>
Capital and reserves					
Called up share capital	4		2		2
Profit and loss account			79,933		63,161
Shareholders' funds			<u>79,935</u>		<u>63,163</u>

In preparing these abbreviated accounts:

- (a) The director is of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985;
- (b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The director acknowledges his responsibilities for:
 - (i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
 - (ii) preparing accounts 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 Section 226, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

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

The financial statements were approved by the Board on 20-02-04


D Garrington
Director

CHRISTIAN DAY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2003

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold improvements	20% p.a. straight line basis
Plant and machinery	25% p.a. straight line basis

1.5 Stock

Stock is valued at the lower of cost and net realisable value as follows:

Raw materials - purchase cost on a first in, first out basis.

Work in progress and finished goods - direct material and labour cost plus attributable production overheads.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2002	2,500	24,301	26,801
Additions	-	1,393	1,393
At 30 April 2003	2,500	25,694	28,194
Depreciation			
At 1 May 2002	2,500	21,487	23,987
Charge for the year	-	1,286	1,286
At 30 April 2003	2,500	22,773	25,273
Net book value			
At 30 April 2003	-	2,921	2,921
At 30 April 2002	-	2,814	2,814

CHRISTIAN DAY LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2003**

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £38,510 (2002 - £27,769).

4 Share capital	2003	2002
	£	£
Authorised		
100 Ordinary shares of £ 1 each	100	100
	<u> </u>	<u> </u>
Allotted, called up and fully paid		
2 Ordinary shares of £ 1 each	2	2
	<u> </u>	<u> </u>