

Company Registration No. 2490708 (England and Wales)

CHRISTIAN DAY LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2004



CHRISTIAN DAY LIMITED

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ABBREVIATED BALANCE SHEET AS AT 30 APRIL 2004

	Notes	2004 £	£	2003 £	£
Fixed assets					
Tangible assets	2		11,950		2,921
Current assets					
Stocks		37,543		33,338	
Debtors		130,696		174,716	
Cash at bank and in hand		32,389		12,111	
		<u>200,628</u>		<u>220,165</u>	
Creditors: amounts falling due within one year	3	<u>(97,100)</u>		<u>(143,151)</u>	
Net current assets			103,528		77,014
Total assets less current liabilities			115,478		79,935
Provisions for liabilities and charges			(350)		-
			<u>115,128</u>		<u>79,935</u>
Capital and reserves					
Called up share capital	4		2		2
Profit and loss account			115,126		79,933
Shareholders' funds			<u>115,128</u>		<u>79,935</u>

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CHRISTIAN DAY LIMITED

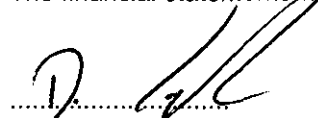
ABBREVIATED BALANCE SHEET (CONTINUED) AS AT 30 APRIL 2004

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 29-10-04



D Garrington
Director

CHRISTIAN DAY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2004

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 and work in progress

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 - direct material and labour cost plus attributable production overheads.

Goods for resale - purchase cost on a first in, first out basis.

1.6 Pensions

The pension costs charged in the financial statements represent the contributions payable by the company during the year.

1.7 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes.

CHRISTIAN DAY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2004

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2003	2,500	25,694	28,194
Additions	-	11,290	11,290
At 30 April 2004	2,500	36,984	39,484
Depreciation			
At 1 May 2003	2,500	22,773	25,273
Charge for the year	-	2,261	2,261
At 30 April 2004	2,500	25,034	27,534
Net book value			
At 30 April 2004	-	11,950	11,950
At 30 April 2003	-	2,921	2,921

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £8,994 (2003 - £38,510).

4 Share capital

	2004 £	2003 £
Authorised		
100 Ordinary shares of £1 each	100	100
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2