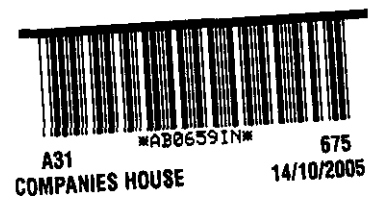


Company Registration No. 2490708 (England and Wales)

CHRISTIAN DAY LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2005



CHRISTIAN DAY LIMITED

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CHRISTIAN DAY LIMITED

ABBREVIATED BALANCE SHEET AS AT 30 APRIL 2005

	Notes	2005 £	£	2004 £	£
Fixed assets					
Intangible assets	2	4,792		-	
Tangible assets	2	12,995		11,950	
		17,787		11,950	
Current assets					
Stocks		36,524		37,543	
Debtors		167,597		130,696	
Cash at bank and in hand		49,704		32,389	
		253,825		200,628	
Creditors: amounts falling due within one year		(141,797)		(97,100)	
Net current assets		112,028		103,528	
Total assets less current liabilities		129,815		115,478	
Creditors: amounts falling due after more than one year	3	(9,491)		-	
Provisions for liabilities and charges		(550)		(350)	
		119,774		115,128	
Capital and reserves					
Called up share capital	4	2		2	
Profit and loss account		119,772		115,126	
Shareholders' funds		119,774		115,128	

....continued

CHRISTIAN DAY LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED) AS AT 30 APRIL 2005

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 06-10-05.



D Garrington
Director

CHRISTIAN DAY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2005

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 2005

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2004	2,500	36,984	39,484
Additions	5,000	5,275	10,275
At 30 April 2005	7,500	42,259	49,759
Depreciation			
At 1 May 2004	2,500	25,034	27,534
Charge for the year	208	4,230	4,438
At 30 April 2005	2,708	29,264	31,972
Net book value			
At 30 April 2005	4,792	12,995	17,787
At 30 April 2004	-	11,950	11,950

3 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £29,685 (2004 - £8,994).

4 Share capital

	2005 £	2004 £
Authorised		
100 Ordinary shares of £1 each	100	100
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2