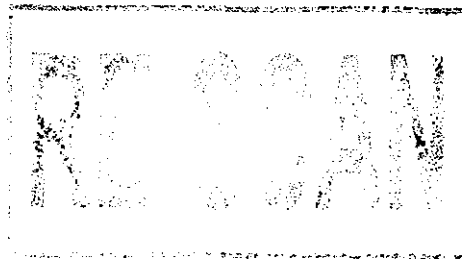


Company Registration No. 2490708 (England and Wales)

**CHRISTIAN DAY LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2006**



19.12.06

# CHRISTIAN DAY LIMITED

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# CHRISTIAN DAY LIMITED

## ABBREVIATED BALANCE SHEET AS AT 30 APRIL 2006

|                                                                | Notes | 2006<br>£        | £              | 2005<br>£        | £              |
|----------------------------------------------------------------|-------|------------------|----------------|------------------|----------------|
| <b>Fixed assets</b>                                            |       |                  |                |                  |                |
| Intangible assets                                              | 2     |                  | 3,542          |                  | 4,792          |
| Tangible assets                                                | 2     |                  | 11,014         |                  | 12,995         |
|                                                                |       |                  | <u>14,556</u>  |                  | <u>17,787</u>  |
| <b>Current assets</b>                                          |       |                  |                |                  |                |
| Stocks                                                         |       | 39,441           |                | 36,524           |                |
| Debtors                                                        |       | 132,917          |                | 167,597          |                |
| Cash at bank and in hand                                       |       | 40,533           |                | 49,704           |                |
|                                                                |       | <u>212,891</u>   |                | <u>253,825</u>   |                |
| <b>Creditors: amounts falling due within one year</b>          |       | <u>(106,511)</u> |                | <u>(141,797)</u> |                |
| <b>Net current assets</b>                                      |       |                  | <u>106,380</u> |                  | <u>112,028</u> |
| <b>Total assets less current liabilities</b>                   |       |                  | <u>120,936</u> |                  | <u>129,815</u> |
| <b>Creditors: amounts falling due after more than one year</b> | 3     |                  | -              |                  | (9,491)        |
| <b>Provisions for liabilities and charges</b>                  |       |                  | <u>(350)</u>   |                  | <u>(550)</u>   |
|                                                                |       |                  | <u>120,586</u> |                  | <u>119,774</u> |
| <b>Capital and reserves</b>                                    |       |                  |                |                  |                |
| Called up share capital                                        | 4     |                  | 2              |                  | 2              |
| Profit and loss account                                        |       |                  | 120,584        |                  | 119,772        |
| <b>Shareholders' funds</b>                                     |       |                  | <u>120,586</u> |                  | <u>119,774</u> |

....continued

# CHRISTIAN DAY LIMITED

## ABBREVIATED BALANCE SHEET (CONTINUED) AS AT 30 APRIL 2006

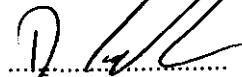
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In preparing these abbreviated accounts:

- (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 05/12/2006



D Garrington  
Director

# CHRISTIAN DAY LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2006

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### 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 January 2005).

#### 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 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

#### 1.6 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.

#### 1.7 Pensions

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

#### 1.8 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.

#### 1.9 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

# CHRISTIAN DAY LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2006

### 2 Fixed assets

|                       | Intangible<br>assets<br>£ | Tangible<br>assets<br>£ | Total<br>£ |
|-----------------------|---------------------------|-------------------------|------------|
| <b>Cost</b>           |                           |                         |            |
| At 1 May 2005         | 7,500                     | 42,259                  | 49,759     |
| Additions             | -                         | 2,692                   | 2,692      |
| At 30 April 2006      | 7,500                     | 44,951                  | 52,451     |
| <b>Depreciation</b>   |                           |                         |            |
| At 1 May 2005         | 2,708                     | 29,264                  | 31,972     |
| Charge for the year   | 1,250                     | 4,673                   | 5,923      |
| At 30 April 2006      | 3,958                     | 33,937                  | 37,895     |
| <b>Net book value</b> |                           |                         |            |
| At 30 April 2006      | 3,542                     | 11,014                  | 14,556     |
| At 30 April 2005      | 4,792                     | 12,995                  | 17,787     |

### 3 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £9,491 (2005 - £29,685).

### 4 Share capital

|                                           | 2006<br>£ | 2005<br>£ |
|-------------------------------------------|-----------|-----------|
| <b>Authorised</b>                         |           |           |
| 100 Ordinary shares of £1 each            | 100       | 100       |
| <b>Allotted, called up and fully paid</b> |           |           |
| 2 Ordinary shares of £1 each              | 2         | 2         |

### 5 Transactions with directors

The following directors had interest free loans during the year. The movement on these loans are as follows:

|              | Amount outstanding<br>2006<br>£ | 2005<br>£ | Maximum<br>in year<br>£ |
|--------------|---------------------------------|-----------|-------------------------|
| D Garrington | 954                             | -         | 954                     |