

6040

Company Registration No. 2490708 (England and Wales)

CHRISTIAN DAY LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2008



CHRISTIAN DAY LIMITED

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CHRISTIAN DAY LIMITED

ABBREVIATED BALANCE SHEET

AS AT 30 APRIL 2008

	Notes	2008 £	£	2007 £	£
Fixed assets					
Intangible assets	2		1,042		2,292
Tangible assets	2		19,736		7,618
			<u>20,778</u>		<u>9,910</u>
Current assets					
Stocks		67,612		59,931	
Debtors		192,830		180,397	
Cash at bank and in hand		1,507		1,879	
		<u>261,949</u>		<u>242,207</u>	
Creditors: amounts falling due within one year		<u>(201,638)</u>		<u>(167,602)</u>	
Net current assets			<u>60,311</u>		<u>74,605</u>
Total assets less current liabilities			<u>81,089</u>		<u>84,515</u>
Creditors: amounts falling due after more than one year	3		<u>(14,554)</u>		<u>-</u>
			<u>66,535</u>		<u>84,515</u>
Capital and reserves					
Called up share capital	4		2		2
Profit and loss account			66,533		84,513
Shareholders' funds			<u>66,535</u>		<u>84,515</u>

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CHRISTIAN DAY LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

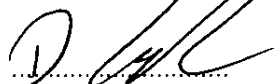
AS AT 30 APRIL 2008

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.

Approved by the Board for issue on 12-01-09



D Garrington
Director

CHRISTIAN DAY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2008

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 2007).

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 of 6 years.

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
Motor vehicles	25% p.a. reducing balance basis

1.5 Leasing

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

Fixed asset investments are stated at cost less provision for diminution in value.

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. The deferred tax balance has not been discounted.

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 2008

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2007	7,500	46,540	54,040
Additions	-	17,667	17,667
At 30 April 2008	7,500	64,207	71,707
Depreciation			
At 1 May 2007	5,208	38,922	44,130
Charge for the year	1,250	5,549	6,799
At 30 April 2008	6,458	44,471	50,929
Net book value			
At 30 April 2008	1,042	19,736	20,778
At 30 April 2007	2,292	7,618	9,910

3 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £99,276 (2007 - £44,096).

4 Share capital

	2008 £	2007 £
Authorised		
100 Ordinary shares of £1 each	100	100
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2