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Company Registration No. 2490708 (England and Wales)

CHRISTIAN DAY LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2011

TUESDAY



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CHRISTIAN DAY LIMITED

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CHRISTIAN DAY LIMITED

ABBREVIATED BALANCE SHEET

AS AT 30 APRIL 2011

	Notes	2011 £	£	2010 £	£
Fixed assets					
Tangible assets	2		6,713		11,008
Current assets					
Stocks		91,251		104,944	
Debtors		188,045		133,525	
Cash at bank and in hand		215		614	
		<u>279,511</u>		<u>239,083</u>	
Creditors. amounts falling due within one year		<u>(194,450)</u>		<u>(149,801)</u>	
Net current assets			85,061		89,282
Total assets less current liabilities			91,774		100,290
Creditors. amounts falling due after more than one year	3		(50,000)		(58,334)
			<u>41,774</u>		<u>41,956</u>
Capital and reserves					
Called up share capital	4		2		2
Profit and loss account			41,772		41,954
Shareholders' funds			<u>41,774</u>		<u>41,956</u>

CHRISTIAN DAY LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

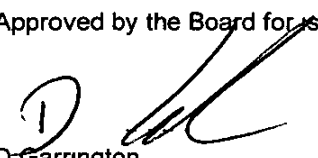
AS AT 30 APRIL 2011

For the financial year ended 30 April 2011 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements 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 sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 26-01-12


D. Garrington
Director

Company Registration No. 2490708

CHRISTIAN DAY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2011

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 April 2008)

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

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

Finished goods - direct material and labour cost plus attributable production overheads

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

Deferred tax assets are recognised only to the extent that it is more likely than not that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits

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 2011

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2010 & at 30 April 2011	7,500	48,640	56,140
Depreciation			
At 1 May 2010	7,500	37,632	45,132
Charge for the year	-	4,295	4,295
At 30 April 2011	7,500	41,927	49,427
Net book value			
At 30 April 2011	-	6,713	6,713
At 30 April 2010	-	11,008	11,008

3 Creditors

The aggregate amount of creditors for which security has been given amounted to £15,530 (2010 - £22,710)

4 Share capital

	2011 £	2010 £
Authorised		
100 Ordinary shares of £1 each	100	100
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2