

Registered number

02490708

Christian Day Ltd
Abbreviated Accounts
30 April 2012

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COMPANIES HOUSE

Christian Day Limited
Registered number: 02490708
Abbreviated Balance Sheet
as at 30 April 2012

	Notes	2012 £	2011 £
Fixed assets			
Tangible assets	2	4,094	6,713
Current assets			
Stocks		96,467	91,251
Debtors		192,110	188,045
Cash at bank and in hand		5,815	215
		<u>294,392</u>	<u>279,511</u>
Creditors: amounts falling due within one year	3	(197,259)	(194,450)
Net current assets		<u>97,133</u>	<u>85,061</u>
Total assets less current liabilities		<u>101,227</u>	<u>91,774</u>
Creditors: amounts falling due after more than one year		(50,000)	(50,000)
Net assets		<u>51,227</u>	<u>41,774</u>
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		51,225	41,772
Shareholders' funds		<u>51,227</u>	<u>41,774</u>

Continued

Christian Day Limited
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Abbreviated Balance Sheet
as at 30 April 2012

Continued

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

Members have not required the company to obtain an audit in accordance with section 476 of the act an audit under section 477 of the Companies Act 2006

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

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



D Garrington
Director

Approved by the board on 19 January 2012

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts

Goodwill

Acquired goodwill is written off in equal instalments over its estimated useful economic life of 6 years

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Leasehold improvements	20% straight line basis
Plant and machinery	25% straight line basis
Motor vehicles	25% reducing balance basis

Leasing

Rentals paid under operating leases are charged to income on a straight line basis over the lease term

Stocks

Stock is valued at the lower of cost and net realisable value

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

Foreign currency translation

Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Foreign currency monetary assets and liabilities at the balance sheet date are translated into sterling at the rate of exchange ruling at that date. Foreign exchange differences arising on translation are recognised in the profit and loss account

Christian Day Limited
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Notes to the Abbreviated Accounts
for the year ended 30 April 2012

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2011	7,500	48,640	56,140
Additions	-	-	-
At 30 April 2012	<u>7,500</u>	<u>48,640</u>	<u>56,140</u>
Depreciation			
At 1 May 2011	7,500	41,927	49,427
Charge for the year	-	2,619	2,619
At 30 April 2012	<u>7,500</u>	<u>44,546</u>	<u>52,046</u>
Net book value			
At 1 May 2011	<u>-</u>	<u>4,094</u>	<u>4,094</u>
At 30 April 2012	<u>-</u>	<u>6,713</u>	<u>6,713</u>

3 Loans

	2012 £	2011 £
Creditors falling due within one year include the following creditors for which security has been given		
Bank loans and overdrafts	<u>6,122</u>	<u>15,530</u>

4 Share capital

	2012 £	2011 £
Authorised		
Ordinary shares of £1 each	<u>100</u>	<u>100</u>
	2012 £	2011 £
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>