# CHRISTOPHER DANIEL LTD

**Company Registration Number:**
**08010021 (England and Wales)**

**Abbreviated (Unaudited) Accounts**

**Period of accounts**

**Start date: 28th March 2012**

**End date: 31st March 2013**

SUBMITTED

# CHRISTOPHER DANIEL LTD

## Company Information
## for the Period Ended 31st March 2013

| | |
|---|---|
| **Director:** | Christopher Salvidge |
| **Registered office:** | 16 Kirket Close<br>Wirral<br>Merseyside<br>CH63 3DL<br>GB-ENG |
| **Company Registration Number:** | 08010021 (England and Wales) |

# CHRISTOPHER DANIEL LTD

## Abbreviated Balance sheet
## As at 31st March 2013

| | Notes | 2013 £ | £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Intangible assets: | | **0** | - |
| Tangible assets: | | **0** | - |
| **Total fixed assets:** | | **0** | - |
| **Current assets** | | | |
| Stocks: | | **401** | - |
| Debtors: | | **0** | - |
| Cash at bank and in hand: | | **2,244** | - |
| **Total current assets:** | | **2,645** | - |
| **Creditors** | | | |
| Creditors: amounts falling due within one year | 7 | **129** | - |
| **Net current assets (liabilities):** | | **2,516** | - |
| **Total assets less current liabilities:** | | **2,516** | - |
| **Total net assets (liabilities):** | | **2,516** | - |

The notes form part of these financial statements

# CHRISTOPHER DANIEL LTD

## Abbreviated Balance sheet
## As at 31st March 2013
## continued

| | Notes | 2013 | |
|---|---|---|---|
| | | £ | £ |
| **Capital and reserves** | | | |
| Called up share capital: | 8 | **2,000** | - |
| Profit and Loss account: | | **516** | - |
| **Total shareholders funds:** | | **2,516** | - |

For the year ending 31 March 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors on 03 August 2013

**SIGNED ON BEHALF OF THE BOARD BY:**

Name: Christopher Salvidge
Status: Director

The notes form part of these financial statements

# CHRISTOPHER DANIEL LTD

## Notes to the Abbreviated Accounts
## for the Period Ended 31st March 2013

## 1. Accounting policies

### Basis of measurement and preparation of accounts

These accounts have been prepared using the HMRC software. All policies are in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB), IFRS as adopted by the European Union (EU) and in accordance with the provisions of the UK Companies Act 2006 to the best knowledge of its directors.

### Turnover policy

The turnover shown in the profit and loss account represents revenue recognised by the company in respect of goods and services supplied during the period, exclusive of Value Added Tax and trade discounts. Revenue is the gross inflow of economic benefits (cash, receivables, other assets) arising from the ordinary operating activities of the company when those inflows result in increases in equity other than an equity contribution.

### Tangible fixed assets depreciation policy

The company held no tangible assets and therefore no depreciation has been charged. Depreciation would be charged after taking account of any grants receivable, at an annual rates in order to write off each asset over its estimated useful life.

### Intangible fixed assets amortisation policy

Intangible fixed assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight basis over their estimated useful economic lives, not to exceed twenty years. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable. Internally generated intangible assets are unable to be record unless the specified criteria stated in IAS38 are met. These assets need to be identifiable, controlled by the firm provide future economic benefits to the company and be measured reliably. Internally generated goodwill is not permitted under IAS38. No intangible assets were held by the company.

### Valuation information and policy

Stocks and work -in-progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

### Other accounting policies

An impairment review of stocks and other assets is performed regularly to look for indicators of impairment (carrying amount is greater than the net recoverable amount). Accounts are prepared on an accruals basis, including tax. No deferred tax has occurred during this financial year. Operating leases are expensed in the income statement on a straight line basis whereas financial leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter. The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability. No financial leases occurred during the financial period.

# CHRISTOPHER DANIEL LTD

## Notes to the Abbreviated Accounts
## for the Period Ended 31st March 2013

### 7. Creditors: amounts falling due within one year

| | 2013 | |
|---|---|---|
| | £ | £ |
| Taxation and social security: | 129 | - |
| **Total:** | **129** | **-** |

# CHRISTOPHER DANIEL LTD

## Notes to the Abbreviated Accounts
## for the Period Ended 31st March 2013

### 8. Called up share capital

Allotted, called up and paid

| Current period | | | **2013** |
|---|---|---|---|
| Class | Number of shares | Nominal value per share | Total |
| Ordinary shares: | 2,000 | 1.00 | **2,000** |
| Total share capital: | | | **2,000** |

Shares were issued on company formation. No other shares have been issued.

# CHRISTOPHER DANIEL LTD

## Notes to the Abbreviated Accounts
## for the Period Ended 31st March 2013

### 10. Related party disclosures

| | |
|---|---|
| Name of the ultimate controlling party during the period: | Christopher Salvidge |
| Name of related party: | Julie Salvidge |
| Relationship: | Mother |
| Description of the transaction: | Supplier to Christopher Daniel ltd under J. Salvidge |
| Name of related party: | Zoe Salvidge |
| Relationship: | Sister |
| Description of the transaction: | Supplier to Christopher Daniel ltd under ZRS Interior Design |

All transactions were considered to be arms length and no additional benefits occurred as a result of third party relationships.

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