

CHRISTOPHER DANIEL LTD

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

Abbreviated (Unaudited) Accounts

Period of accounts

Start date: 01st April 2013

End date: 31st March 2014

SUBMITTED

CHRISTOPHER DANIEL LTD

Company Information for the Period Ended 31st March 2014

Director:	Christopher Salvidge
Registered office:	16 Kirket Close Wirral Merseyside CH63 3DL
Company Registration Number:	08010021 (England and Wales)

CHRISTOPHER DANIEL LTD

Abbreviated Balance sheet As at 31st March 2014

	Notes	2014 £	2013 £
Fixed assets			
Intangible assets:	3	180	0
Total fixed assets:		<u>180</u>	<u>0</u>
Current assets			
Stocks:		1,814	401
Cash at bank and in hand:		562	2,244
Total current assets:		<u>2,376</u>	<u>2,645</u>
Creditors			
Creditors: amounts falling due within one year		9	129
Net current assets (liabilities):		<u>2,367</u>	<u>2,516</u>
Total assets less current liabilities:		<u>2,547</u>	<u>2,516</u>
Total net assets (liabilities):		<u><u>2,547</u></u>	<u><u>2,516</u></u>

The notes form part of these financial statements

CHRISTOPHER DANIEL LTD

Abbreviated Balance sheet As at 31st March 2014 continued

	Notes	2014 £	2013 £
Capital and reserves			
Called up share capital:	4	2,000	2,000
Profit and Loss account:		547	516
Total shareholders funds:		<u>2,547</u>	<u>2,516</u>

For the year ending 31 March 2014 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 30 November 2014

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 2014

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 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 recorded 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 2014

3. Intangible assets

	Total
Cost	£
At 01st April 2013:	0
Additions:	180
	<u>180</u>
	<u><u>180</u></u>
Amortisation	£
At 01st April 2013:	0
At 31st March 2014:	<u>0</u>
	<u><u>0</u></u>
Net book value	£
At 31st March 2014:	<u>180</u>
	<u><u>180</u></u>
At 31st March 2013:	<u>0</u>
	<u><u>0</u></u>

CHRISTOPHER DANIEL LTD

Notes to the Abbreviated Accounts for the Period Ended 31st March 2014

4. Called up share capital

Allotted, called up and paid

Previous period			2013
Class	Number of shares	Nominal value per share	Total
Ordinary shares:	2,000	1.00	2,000
Total share capital:			<u>2,000</u>
Current period			2014
Class	Number of shares	Nominal value per share	Total
Ordinary shares:	2,000	1.00	2,000
Total share capital:			<u>2,000</u>

CHRISTOPHER DANIEL LTD

Notes to the Abbreviated Accounts for the Period Ended 31st March 2014

6. Related party disclosures

Name of the ultimate controlling party during the period:	Christopher Salvidge
Name of related party:	Julie Salvidge
Relationship:	Supplier to Christopher Daniel ltd under J. Salvidge
Description of the transaction:	Purchase of Goods
Balance at 31st March 2014	600
Name of related party:	Zoe Salvidge
Relationship:	Supplier to Christopher Daniel ltd under ZRS Interior Design
Description of the transaction:	Purchase of Goods
Balance at 31st March 2014	200

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

