

REGISTERED NUMBER 5757808 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2007

FOR

EARLY YEARS DIRECT LIMITED

MONDAY



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COMPANIES HOUSE

EARLY YEARS DIRECT LIMITED

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FOR THE YEAR ENDED 31 DECEMBER 2007**

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EARLY YEARS DIRECT LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2007

DIRECTORS:

P Harris
D J Kinahan

SECRETARY

P Harris

REGISTERED OFFICE:

Building 2
Aston Down
Minchinhampton Road
Stroud
Gloucestershire
GL6 8GA

REGISTERED NUMBER:

5757808 (England and Wales)

ACCOUNTANTS:

Shiner Mitchell Fisher & Co Ltd
Smith House
George Street
Nailsworth
Stroud
Gloucestershire
GL6 0AG

EARLY YEARS DIRECT LIMITED

ABBREVIATED BALANCE SHEET 31 DECEMBER 2007

	Notes	31 12 07 £	£	31 12 06 £	£
FIXED ASSETS					
Tangible assets	2		289		-
CURRENT ASSETS					
Stocks		21,539		-	
Debtors		21,535		2	
		<u>43,074</u>		<u>2</u>	
CREDITORS					
Amounts falling due within one year		<u>154,312</u>		<u>-</u>	
NET CURRENT (LIABILITIES)/ASSETS			(111,238)		<u>2</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(110,949)</u>		<u><u>2</u></u>
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			<u>(110,951)</u>		<u>-</u>
SHAREHOLDERS' FUNDS			<u>(110,949)</u>		<u><u>2</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 December 2007

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2007 in accordance with Section 249B(2) of the Companies Act 1985

The directors acknowledge their responsibilities for

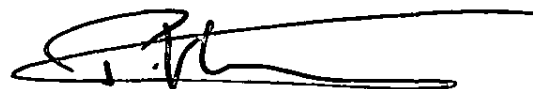
- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, 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

The financial statements were approved by the Board of Directors on its behalf by

02/10/08

and were signed on



P Harris - Director

The notes form part of these abbreviated accounts

EARLY YEARS DIRECT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2007

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Plant and machinery etc - 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

2 TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	385
At 31 December 2007	385
DEPRECIATION	
Charge for year	96
At 31 December 2007	96
NET BOOK VALUE	
At 31 December 2007	289

3 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value	31 12 07 £	31 12 06 £
1,000	Ordinary	£1	1,000	1 000
Allotted, issued and fully paid Number	Class	Nominal value	31 12 07 £	31 12 06 £
2	Ordinary	£1	2	2

EARLY YEARS DIRECT LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2007**

4 RELATED PARTY DISCLOSURES

The company was controlled throughout the year by its directors who own 100% of the issued share capital

The directors have made unsecured interest free loans to the company The balance owing to the directors at 31st December 2007 was £49,972