

Company Registration No. 3379958 (England and Wales)

J & A DIRECT LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2008

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J & A DIRECT LIMITED

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J & A DIRECT LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 MAY 2008

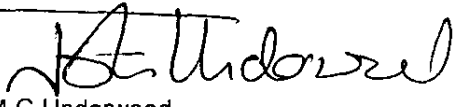
	Notes	2008 £	£	2007 £	£
Fixed assets					
Tangible assets	2		4,569		5,143
Current assets					
Stocks			-		3,000
Debtors			1,399		6,294
			<u>1,399</u>		<u>9,294</u>
Creditors: amounts falling due within one year			<u>(23,251)</u>		<u>(34,645)</u>
Net current liabilities			(21,852)		(25,351)
Total assets less current liabilities			<u>(17,283)</u>		<u>(20,208)</u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account			(17,285)		(20,210)
Shareholders' funds			<u>(17,283)</u>		<u>(20,208)</u>

In preparing these abbreviated accounts:

- (a) The director is of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985;
- (b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The director acknowledges his responsibilities for:
 - (i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
 - (ii) preparing accounts 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 Section 226, and which otherwise comply with the requirements of this Act relating to accounts, 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.

Approved by the Board for issue on 24 March 2009


J M G Underwood
Director

J & A DIRECT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2008

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 January 2007).

1.2 Turnover

Turnover represents amounts receivable for goods and services.

1.3 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:

Computer equipment	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance

1.4 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.

2 Fixed assets

	Tangible assets £
Cost	
At 1 June 2007	9,901
Additions	949
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At 31 May 2008	10,850
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Depreciation	
At 1 June 2007	4,758
Charge for the year	1,523
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At 31 May 2008	6,281
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Net book value	
At 31 May 2008	4,569
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At 31 May 2007	5,143
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J & A DIRECT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2008

3	Share capital	2008	2007
		£	£
	Authorised		
	1,000 Ordinary shares of £1 each	1,000	1,000
		<u>1,000</u>	<u>1,000</u>
	Allotted, called up and fully paid		
	2 Ordinary shares of £1 each	2	2
		<u>2</u>	<u>2</u>