

REGISTERED NUMBER 04299076 (England and Wales)

**ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2007
FOR
YOO UK LTD**

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24/04/2008

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COMPANIES HOUSE

YOO UK LTD

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FOR THE YEAR ENDED 31 DECEMBER 2007**

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YOO UK LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2007**

DIRECTORS:

Mrs J Barlow
I Barlow

SECRETARY:

I Barlow

REGISTERED OFFICE:

ATB House
40 Niagara Street
Heaviley
Stockport
Cheshire
SK2 6EE

REGISTERED NUMBER.

04299076 (England and Wales)

ACCOUNTANTS

Hanley & Co
Chartered Accountants
18 Church Street
Ashton-under-Lyne
Lancashire
OL6 6XE

YOO UK LTD

**ABBREVIATED BALANCE SHEET
31 DECEMBER 2007**

	Notes	2007 £	2006 £
FIXED ASSETS			
Tangible assets	2	124,109	131,071
CURRENT ASSETS			
Stocks		30,786	39,898
Debtors		9,603	17,500
Cash at bank		17,883	118,718
		<u>58,272</u>	<u>176,116</u>
CREDITORS			
Amounts falling due within one year		<u>334,660</u>	<u>418,837</u>
NET CURRENT LIABILITIES		<u>(276,388)</u>	<u>(242,721)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(152,279)</u>	<u>(111,650)</u>
CREDITORS			
Amounts falling due after more than one year		(11,333)	(28,333)
PROVISIONS FOR LIABILITIES		-	(4,454)
NET LIABILITIES		<u>(163,612)</u>	<u>(144,437)</u>
CAPITAL AND RESERVES			
Called up share capital	3	2	2
Profit and loss account		<u>(163,614)</u>	<u>(144,439)</u>
SHAREHOLDERS' FUNDS		<u>(163,612)</u>	<u>(144,437)</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

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- 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

YOO UK LTD

ABBREVIATED BALANCE SHEET - continued
31 DECEMBER 2007

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

18/4/08

and were signed on


Mrs J Barlow - Director

The notes form part of these abbreviated accounts

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

I 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 or, if held under a finance lease, over the lease term, whichever is the shorter

Plant and machinery etc	- 33% on reducing balance, 25% on reducing balance, 15% on reducing balance and 10% on cost
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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

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance 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.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

YOO UK LTD

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

2 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2007	200,861
Additions	24,963
	<hr/>
At 31 December 2007	225,824
	<hr/>
DEPRECIATION	
At 1 January 2007	69,790
Charge for year	31,925
	<hr/>
At 31 December 2007	101,715
	<hr/>
NET BOOK VALUE	
At 31 December 2007	124,109
	<hr/>
At 31 December 2006	131,071
	<hr/>

3 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value £1	2007 £	2006 £
100	Ordinary		100	100
			<hr/>	<hr/>
Allotted, issued and fully paid Number	Class	Nominal value, £1	2007 £	2006 £
2	Ordinary		2	2
			<hr/>	<hr/>

4 GOING CONCERN

The directors are aware of the current financial position and will continue to support the company and help it to meet its debts as they become due

YOO UK LTD

**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF
YOO UK LTD**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 December 2007 set out on pages three to nine and you consider that the company is exempt from an audit

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us



Hanley & Co
Chartered Accountants
18 Church Street
Ashton-under-Lyne
Lancashire
OL6 6XE

Date

18/4/08