

Abbreviated Unaudited Accounts
for the Year Ended 31 May 2009
for
Sun Distribution Limited

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Sun Distribution Limited

Contents of the Abbreviated Accounts for the Year Ended 31 May 2009

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

Sun Distribution Limited
Company Information
for the Year Ended 31 May 2009

DIRECTOR: Mr T Yan

SECRETARY: Miss J D Qiu

REGISTERED OFFICE: 1/R 2 Saggart Street
Dundee
DD2 2BY

REGISTERED NUMBER: SC283321 (Scotland)

ACCOUNTANTS: Whitelaw Wells
9 Ainslie Place
Edinburgh
EH3 6AT

BANKERS: National Westminster Bank Plc
Dundee Branch
1 Courthouse Square
Dundee
DD1 1NH

Sun Distribution Limited

**Abbreviated Balance Sheet
31 May 2009**

	Notes	2009 £	2008 £
FIXED ASSETS			
Intangible assets	2	6,000	12,000
Tangible assets	3	197	-
		<u>6,197</u>	<u>12,000</u>
CURRENT ASSETS			
Stocks		486	511
Debtors		75	85
Cash at bank		34,717	30,697
		<u>35,278</u>	<u>31,293</u>
CREDITORS			
Amounts falling due within one year		<u>29,982</u>	<u>24,101</u>
NET CURRENT ASSETS		<u>5,296</u>	<u>7,192</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,493</u>	<u>19,192</u>
CAPITAL AND RESERVES			
Called up share capital	4	100	100
Profit and loss account		<u>11,393</u>	<u>19,092</u>
SHAREHOLDERS' FUNDS		<u>11,493</u>	<u>19,192</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2009 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

Sun Distribution Limited

Abbreviated Balance Sheet - continued
31 May 2009

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 21 August 2009 and were signed by:

A handwritten signature in black ink, appearing to read 'T Yan', with a stylized flourish at the end.

Mr T Yan - Director

The notes form part of these abbreviated accounts

Sun Distribution Limited

Notes to the Abbreviated Accounts for the Year Ended 31 May 2009

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 April 2008).

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2005, is being amortised evenly over its estimated useful life of five years.

Tangible fixed assets

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

Computer equipment - 33% 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 where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Sun Distribution Limited

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 May 2009**

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 June 2008 and 31 May 2009	30,000
AMORTISATION	
At 1 June 2008	18,000
Charge for year	6,000
At 31 May 2009	24,000
NET BOOK VALUE	
At 31 May 2009	6,000
At 31 May 2008	12,000

3. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	296
At 31 May 2009	296
DEPRECIATION	
Charge for year	99
At 31 May 2009	99
NET BOOK VALUE	
At 31 May 2009	197

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2009 £	2008 £
100	Ordinary	1	100	100