REGISTERED NUMBER: SC283321 (Scotland)

Abbreviated Unaudited Accounts

for the Year Ended 31 May 2010

for

Sun Distribution Limited

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COMPANIES HOUSE

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Sun Distribution Limited

Company Information
for the Year Ended 31 May 2010

DIRECTOR:	Mr T Yan
SECRETARY:	Miss J D Qiu
REGISTERED OFFICE:	25 Leyshade Court Dundee DD4 8XN
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 2010

	Notes	2010 £	£	2009 £	£
FIXED ASSETS					
Intangible assets	2		-		6,000
Tangible assets	3		710		197
			710		6,197
CURRENT ASSETS					
Stocks		1,528		486	
Debtors		1,274		75	
Cash at bank		16,038		34,717	
		18,840		35,278	
CREDITORS					
Amounts falling due within one year		17,555		29,982	
NET CURRENT ASSETS			1,285		5,296
TOTAL ASSETS LESS CURRENT LIABILITIES			1,995		11,493
PROVISIONS FOR LIABILITIES			149		-
NET ASSETS			1,846		11,493
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			1,746		11,393
SHAREHOLDERS' FUNDS			1,846		11,493

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2010.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2010 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

continued...

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 2 February 2011 and were signed by:

Mr T Yan - Director

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.

Revenue recognition
Revenue is recognised in accordance with Financial Reporting Standard 5 "Reporting the Substance of Transactions", Application Note G "Revenue Recognition", and UITF 40 "Revenue Recognition and Service Contracts". In this respect, revenue is recognised in line with performance, to the extent that a right to consideration arises. Included in current assets, as "accrued sales", are amounts in respect of income that has been recognised but not billed by the end of the period. Provision is made against unbilled amounts where the right to receive payment is contingent and dependent on factors outside the control of the company.

continued...

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 May 2010

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 June 2009 and 31 May 2010	30,000
AMORTISATION	
At 1 June 2009	24,000
Charge for year	6,000
At 31 May 2010	30,000
NET BOOK VALUE	
At 31 May 2010	-
At 31 May 2009	6,000

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 June 2009	296
Additions	918
At 31 May 2010	1,214
DEPRECIATION	
At 1 June 2009	99
Charge for year	405
At 31 May 2010	504
NET BOOK VALUE	
At 31 May 2010	710
At 31 May 2009	197

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2010 £	2009 £
100	Ordinary	1	100	100