

Sun Distribution Limited
Abbreviated Unaudited Accounts
for the Year Ended 30 November 2015

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for the Year Ended 30 November 2015**

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Sun Distribution Limited
Company Information
for the Year Ended 30 November 2015

DIRECTOR:	Mr T Yan
SECRETARY:	Miss Z Wang
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

**Abbreviated Balance Sheet
30 November 2015**

	Notes	2015 £	£	2014 £	£
FIXED ASSETS					
Intangible assets	2		-		-
Tangible assets	3		<u>1,523</u>		<u>1,100</u>
			1,523		1,100
CURRENT ASSETS					
Stocks		35,000		17,000	
Debtors		7,914		-	
Cash at bank		<u>29,667</u>		<u>46,199</u>	
		72,581		63,199	
CREDITORS					
Amounts falling due within one year		<u>67,546</u>		<u>45,790</u>	
NET CURRENT ASSETS			<u>5,035</u>		<u>17,409</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			6,558		18,509
PROVISIONS FOR LIABILITIES			<u>305</u>		<u>220</u>
NET ASSETS			<u>6,253</u>		<u>18,289</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>6,153</u>		<u>18,189</u>
SHAREHOLDERS' FUNDS			<u>6,253</u>		<u>18,289</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2015 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 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.
- (b)

Abbreviated Balance Sheet - continued
30 November 2015

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 30 May 2016 and were signed by:

Mr T Yan - Director

**Notes to the Abbreviated Accounts
for the Year Ended 30 November 2015**

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 2015).

Turnover and revenue recognition

Turnover, which is stated at selling price, net of VAT, is recognised at the point when the goods are delivered to the customer.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2005, has been 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.

Equipment	- 20% on cost
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.

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 November 2015

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 December 2014	
and 30 November 2015	<u>30,000</u>
AMORTISATION	
At 1 December 2014	
and 30 November 2015	<u>30,000</u>
NET BOOK VALUE	
At 30 November 2015	<u>-</u>
At 30 November 2014	<u>-</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 December 2014	2,789
Additions	1,789
Disposals	<u>(1,961)</u>
At 30 November 2015	<u>2,617</u>
DEPRECIATION	
At 1 December 2014	1,689
Charge for year	762
Eliminated on disposal	<u>(1,357)</u>
At 30 November 2015	<u>1,094</u>
NET BOOK VALUE	
At 30 November 2015	<u>1,523</u>
At 30 November 2014	<u>1,100</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	2014 £
100	Ordinary	1	<u>100</u>	<u>100</u>

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