

Company Registration No. SC380104 (Scotland)

**D C LEUNG LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2014**

WEDNESDAY



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COMPANIES HOUSE

# D C LEUNG LIMITED

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# D C LEUNG LIMITED

## ABBREVIATED BALANCE SHEET AS AT 30 JUNE 2014

	Notes	2014 £	£	2013 £	£
<b>Fixed assets</b>					
Tangible assets	2		-		9,134
<b>Current assets</b>					
Stocks		5,703		8,408	
Debtors		1,637		669	
Cash at bank and in hand		3,200		2,702	
		<u>10,540</u>		<u>11,779</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(38,010)</u>		<u>(51,472)</u>	
<b>Net current liabilities</b>			<u>(27,470)</u>		<u>(39,693)</u>
<b>Total assets less current liabilities</b>			<u>(27,470)</u>		<u>(30,559)</u>
<b>Capital and reserves</b>					
Called up share capital	3		1		1
Profit and loss account			<u>(27,471)</u>		<u>(30,560)</u>
<b>Shareholders' funds</b>			<u>(27,470)</u>		<u>(30,559)</u>

For the financial year ended 30 June 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board and authorised for issue on 6 November 2014



Mr Dat Choi Leung  
Director

Company Registration No. SC380104

# D C LEUNG LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2014

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### 1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### 1.4 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:

Kitchen equipment - 25% on cost

#### 1.5 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

#### 1.6 Stock

Stock is valued at the lower of cost and net realisable value.

#### 1.7 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
	£
<b>Cost</b>	
At 1 July 2013 & at 30 June 2014	36,545
<b>Depreciation</b>	
At 1 July 2013	27,411
Charge for the year	9,134
At 30 June 2014	36,545
<b>Net book value</b>	
At 30 June 2014	-
At 30 June 2013	9,134

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# D C LEUNG LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2014

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<b>3</b>	<b>Share capital</b>	<b>2014</b>	<b>2013</b>
		<b>£</b>	<b>£</b>
	<b>Allotted, called up and fully paid</b>		
	1 Ordinary share of £1 each	1	1
		<u>1</u>	<u>1</u>