

**Registered Number SC483145**

**R&B DISTILLERS LIMITED**

**Abbreviated Accounts**

**31 December 2015**

## Abbreviated Balance Sheet as at 31 December 2015

	<i>Notes</i>	<i>2015</i>
		£
<b>Fixed assets</b>		
Tangible assets	2	143,829
Investments	3	5,000
		<u>148,829</u>
<b>Current assets</b>		
Stocks		104,920
Debtors		68,022
Cash at bank and in hand		528,936
		<u>701,878</u>
<b>Creditors: amounts falling due within one year</b>		(945,259)
<b>Net current assets (liabilities)</b>		<u>(243,381)</u>
<b>Total assets less current liabilities</b>		<u>(94,552)</u>
<b>Total net assets (liabilities)</b>		<u>(94,552)</u>
<b>Capital and reserves</b>		
Called up share capital	4	100,000
Profit and loss account		(194,552)
<b>Shareholders' funds</b>		<u>(94,552)</u>

- For the year ending 31 December 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 20 May 2016

And signed on their behalf by:

**W Dobbie, Director**

**Notes to the Abbreviated Accounts for the period ended 31 December 2015****1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

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

**Tangible assets depreciation policy**

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

Land and buildings - 2% on cost

Plant and machinery etc - 33%, 25%, 10% and 5% on cost

**Other accounting policies**

The financial statements contain information about R & B Distillers Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

The accounts for the period from 29 July 2014 to 31 December 2015 have been prepared on the going concern basis despite the deficiency in net assets as the company's shareholders have confirmed that they will continue to provide sufficient financial support to enable the company to continue to trade and to meet its liabilities as they fall due.

**2 Tangible fixed assets**

	£
<b>Cost</b>	
Additions	144,693
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2015	<u>144,693</u>
<b>Depreciation</b>	
Charge for the year	864

On disposals	-
At 31 December 2015	<u>864</u>
<b>Net book values</b>	
At 31 December 2015	<u><u>143,829</u></u>

### 3 **Fixed assets Investments**

The company's investments at the balance sheet date in the share capital of companies include the following:

Stonedean Limited

Nature of business : Sale of whisky

Class of shares: Ordinary (holding 100%)

Aggregate capital and reserves at 31.12.15 £22,052

Loss for the period £3,806

### 4 **Called Up Share Capital**

Allotted, called up and fully paid:

	2015
	£
100,000 Ordinary shares of £1 each	100,000

100,000 ordinary shares of £1 each were allotted and fully paid for cash at par during the period.

Ultimate Controlling Party

The company is controlled by W Dobbie, director.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.