COMPANY REGISTRATION NUMBER SC321813

Ristol Limited

Unaudited Abbreviated Accounts

For the Year Ended

30 June 2016

THE A9 PARTNERSHIP LIMITED
Chartered Accountants
57-59 High Street
Dunblane
Perthshire
FK15 0EE

Ristol Limited

Abbreviated Balance Sheet

30 June 2016

	Note	2016 £	£	2015 £
CURRENT ASSETS				
Debtors		308		46,005
Cash at bank and in hand		9		9
		317		46,014
CREDITORS: Amounts falling due within one year	2	2,344,515		2,271,187
NET CURRENT LIABILITIES			(2,344,198)	(2,225,173)
TOTAL ASSETS LESS CURRENT LIABILITIES			(2,344,198)	(2,225,173)
CREDITORS: Amounts falling due after more than one year			-	44,475
			(2,344,198)	(2,269,648)
CAPITAL AND RESERVES				
Called up equity share capital	3		20,000	20,000
Profit and loss account			(2,364,198)	(2,289,648)
DEFICIT			(2,344,198)	(2,269,648)

For the year ended 30 June 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 3 March 2017 , and are signed on their behalf by:

Mark Richardson Director

Company Registration Number: SC321813

Ristol Limited

Notes to the Abbreviated Accounts

Year Ended 30 June 2016

1. ACCOUNTING POLICIES

Basis of accounting

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). Going Concern At 30 June 2016, the balance sheet showed a net deficit of £2,344,198 (2015 - £2,269,648). The directors and shareholders have provided assurances of their continued support for the company. Terms and facilities agreed with lenders indicate that the company's lenders are prepared to support the company, and the additional loans and guarantees made by Tulliemet Ltd, a company of which James Troughton is a director, has enabled the company to reduce its bank borrowings significantly. Therefore, the financial statements have been prepared on the going concern basis, which assumes that the company will continue in operational existence for the foreseeable future.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. CREDITORS: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company:

	2016	2015
	£	£
Bank loans and overdrafts	366,230	465,169

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	**£**	No.	£
Ordinary shares of £ 1 each	20,000	20,000	20,000	20,000

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.