REGISTERED NUMBER: SC261421 (Scotland)

Bruntsfield Property Investments Limited

Unaudited Financial Statements

for the Year Ended 31 January 2026

Whitelaw Wells
9 Ainslie Place
Edinburgh
Midlothian
EH3 6AT

Contents of the Financial Statements
for the Year Ended 31 January 2026

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Bruntsfield Property Investments Limited

Company Information
for the Year Ended 31 January 2026

DIRECTOR:	Mr B C Weir
SECRETARY:	Mr B C Weir
REGISTERED OFFICE:	Torsonce Mains Stow Galashiels Selkirkshire TD1 2SN
REGISTERED NUMBER:	SC261421 (Scotland)
ACCOUNTANTS:	Whitelaw Wells 9 Ainslie Place Edinburgh Midlothian EH3 6AT
BANKERS:	The Royal Bank of Scotland plc 36 St Andrew Square Edinburgh EH2 2AD

Balance Sheet
31 January 2026

	Notes	2026 £	£	2025 £	£
FIXED ASSETS					
Investments	4		176,785		170,593
Investment property	5		888,389		706,691
			1,065,174		877,284
CURRENT ASSETS					
Debtors	6	1,843		21,680	
Cash at bank		18,195		207,776	
		20,038		229,456	
CREDITORS					
Amounts falling due within one year	7	954,368		963,037	
NET CURRENT LIABILITIES			(934,330)		(733,581)
TOTAL ASSETS LESS CURRENT LIABILITIES			130,844		143,703
PROVISIONS FOR LIABILITIES			-		23,500
NET ASSETS			130,844		120,203

The notes form part of these financial statements

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Balance Sheet - continued
31 January 2026

	Notes	2026 £	£	2025 £	£
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings	8		130,744		120,103
SHAREHOLDERS' FUNDS			130,844		120,203

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2026 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 27 October 2026 and were signed by:

Mr B C Weir - Director

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 January 2026

1. STATUTORY INFORMATION

Bruntsfield Property Investments Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

In the directors' judgement there are no critical judgements and estimates which require to be disclosed for a proper understanding of these accounts. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Turnover
Turnover represents net rental income, excluding value added tax.

Rent is recognised in accordance with the lease agreement. Where there are lease incentives such as rent free periods the rent relating to these incentives is accrued and subsequently released of the full period of the lease agreement. Property sales are recognised with reference to completion date.

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Investment properties are shown at their fair value. Any surplus or deficit arising from changes in fair value are recognised in the profit and loss account for the year. A reduction in value due to fluctuation in the property market conditions is not considered to be permanent.

Deferred taxation is provided on any fair value surplus at the rate expected to apply when the property is sold and at the year end is included in the fair value reserve with the relevant change in fair value.

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2. **ACCOUNTING POLICIES - continued**

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

All loans with related parties are repayable on demand.

Fixed asset investments

Unlisted fixed asset investments are stated at cost less any provision for impairment.

Going concern

The financial statements have been prepared on the going concern principle, which assumes that the company will continue to trade for the foreseeable future. In order to do so the company will require the continued support of its director, which has been indicated. The director's going concern assessment includes a period of at least 12 months from the date of signing of these financial statements.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2025 - 1) .

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4. FIXED ASSET INVESTMENTS

	Unlisted investments £
COST	
At 1 February 2025	170,593
Additions	6,192
At 31 January 2026	176,785
NET BOOK VALUE	
At 31 January 2026	176,785
At 31 January 2025	170,593

5. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 February 2025	706,691
Additions	181,698
At 31 January 2026	888,389
NET BOOK VALUE	
At 31 January 2026	888,389
At 31 January 2025	706,691

If investment properties had not been revalued they would have been included at the following historical cost:

	2026	2025
	£	£
Cost	888,389	706,691

Investment properties were valued on an open market basis on 31 January 2026 by the director.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other debtors	1,843	21,680

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other creditors	954,368	963,037

Included in other creditors was a loan due to related parties of £948,336 (2025: £948,336).

8. RESERVES

	Retained earnings
	£
At 1 February 2025	120,103
Profit for the year	10,641
At 31 January 2026	130,744

9. POST BALANCE SHEET EVENTS

Following the year end the company has sold one of the investment properties.

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.