

Financial Statements For The Year Ended 31 October 2025

for

Barfly Inns Limited

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For The Year Ended 31 October 2025

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Barfly Inns Limited
Company Information
For The Year Ended 31 October 2025

DIRECTORS: Ms J C Lafferty
B Flynn

SECRETARY: Ms J C Lafferty

REGISTERED OFFICE: c/o Robb Ferguson
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

REGISTERED NUMBER: SC304721 (Scotland)

ACCOUNTANTS: Robb Ferguson Chartered Accountants
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

Barfly Inns Limited (Registered number: SC304721)

Abridged Statement of Financial Position
31 October 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Investments	4		2,597,932		2,597,932
CREDITORS					
Amounts falling due within one year		<u>1,792,932</u>		<u>1,792,932</u>	
NET CURRENT LIABILITIES			<u>(1,792,932)</u>		<u>(1,792,932)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>805,000</u>		<u>805,000</u>
CAPITAL AND RESERVES					
Called up share capital			5,000		5,000
Share premium			797,500		797,500
Capital redemption reserve			<u>2,500</u>		<u>2,500</u>
SHAREHOLDERS' FUNDS			<u>805,000</u>		<u>805,000</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

All the members have consented to the preparation of an abridged Statement of Comprehensive Income and an abridged Statement of Financial Position for the year ended 31 October 2025 in accordance with Section 444(2A) of the Companies Act 2006.

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

The financial statements were approved by the Board of Directors and authorised for issue on 27 March 2026 and were signed on its behalf by:

B Flynn - Director

The notes form part of these financial statements

Notes to the Financial Statements
For The Year Ended 31 October 2025

1. STATUTORY INFORMATION

Barfly Inns 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Financial instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in the Statement of Comprehensive Income. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in the Statement of Comprehensive Income.

Investments

Investments held as fixed assets are stated at cost less impairment as market value can not be reasonably established without undue cost or effort.

Turnover

Turnover is stated net of VAT and trade discounts. Turnover from the sale of goods is recognised when the goods are physically delivered to the customer. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2024 - 2).

4. FIXED ASSET INVESTMENTS

Information on investments other than loans is as follows:

	Totals £
COST	
At 1 November 2024	
and 31 October 2025	<u>2,597,932</u>
NET BOOK VALUE	
At 31 October 2025	<u>2,597,932</u>
At 31 October 2024	<u>2,597,932</u>

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.