



Registered Number: SC606921
Scotland

THE THAI BAR & RESTAURANT LTD

Unaudited Financial Statements

Period of accounts

Start date: 01 September 2024

End date: 31 August 2025

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Director	Robert Kokosza
Registered Number	SC606921
Registered Office	Honeysuckle Cottage Cambo Kinross KY13 0NX
Accountants	J & K Accounts Ltd Honeysuckle Cottage Cambo Kinross KY13 0NX

THE THAI BAR & RESTAURANT LTD
Accountants' Report
For the year ended 31 August 2025

Accountant's report

You consider that the company is exempt from an audit for the year ended 31 August 2025 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

J & K Accounts Ltd
31 August 2025

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Krzysztof Opila AFA, ATA
Honeysuckle Cottage
Carnbo
Kinross
KY13 0NX
31 August 2026

THE THAI BAR & RESTAURANT LTD
Statement of Financial Position
As at 31 August 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets	3	0	135
		0	135
Current assets			
Debtors	4	0	85
Cash at bank and in hand		143	390
		143	475
Creditors: amount falling due within one year	5	(68,161)	(40,797)
Net current assets		(68,018)	(40,322)
Total assets less current liabilities		(68,018)	(40,187)
Creditors: amount falling due after more than one year	6	(4,500)	(10,500)
Net assets		(72,518)	(50,687)
Capital and reserves			
Called up share capital		10	10
Profit and loss account		(72,528)	(50,697)
Shareholders' funds		(72,518)	(50,687)

For the year ended 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These 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 to the Registrar of Companies.

The financial statements were approved by the director on 31 August 2026 and were signed by:

Robert Kokosza
Director

THE THAI BAR & RESTAURANT LTD

Notes to the Financial Statements

For the year ended 31 August 2025

General Information

THE THAI BAR & RESTAURANT LTD is a private company, limited by shares, registered in Scotland, registration number SC606921, registration address Honeysuckle Cottage, Carnbo, Kinross, KY13 0NX.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Operating lease rentals

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

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the statement of financial position date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All foreign exchange differences are included to the income statement.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Motor Vehicles	25% Straight Line
Fixtures and Fittings	25% Straight Line

2. Average number of employees

Average number of employees during the year was 2 (2024 : 3).

3. Tangible fixed assets

Cost or valuation	Motor Vehicles	Fixtures and Fittings	Total
	£	£	£
At 01 September 2024	24,589	2,352	26,941
Additions	-	-	-
Disposals	-	-	-
At 31 August 2025	24,589	2,352	26,941
Depreciation			
At 01 September 2024	24,589	2,217	26,806
Charge for year	-	135	135
On disposals	-	-	-
At 31 August 2025	24,589	2,352	26,941
Net book values			
Closing balance as at 31 August 2025	-	-	-
Opening balance as at 01 September 2024	-	135	135

4. Debtors: amounts falling due within one year

	2025	2024
	£	£
PAYE & Social Security	0	85
	0	85

5. Creditors: amount falling due within one year

	2025	2024
	£	£
Trade Creditors	3,030	1,224
Accrued Expenses	0	960
Directors' Current Accounts	65,131	38,613
	68,161	40,797

6. Creditors: amount falling due after more than one year

	2025	2024
	£	£
Bank Loans & Overdrafts	4,500	10,500
	4,500	10,500

registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.