

EERIE IDOL GAMES LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

EERIE IDOL GAMES LTD

COMPANY INFORMATION

Directors	Mr P Clark Mr A Mckelvey
Registered number	SC728811
Registered office	1 St Colme Street Office 31 - Citibase Edinburgh EH3 6AA
Accountants	EQ Accountants Limited Chartered Accountants Pentland House Saltire Centre Glenrothes Fife KY6 2AH

STATEMENT OF FINANCIAL POSITION
AS AT 30 APRIL 2025

		2025 £	2024 £
Fixed assets			
Intangible assets		180	-
Tangible assets	5	2,020	2,558
		<u>2,200</u>	<u>2,558</u>
Current assets			
Debtors: amounts falling due within one year	6	212,572	78,009
Cash at bank and in hand		377,086	290,867
		<u>589,658</u>	<u>368,876</u>
Creditors: amounts falling due within one year	7	(687,231)	(397,316)
Net current liabilities		<u>(97,573)</u>	<u>(28,440)</u>
Total assets less current liabilities		<u>(95,373)</u>	<u>(25,882)</u>
Net liabilities		<u>(95,373)</u>	<u>(25,882)</u>
Capital and reserves			
Called up share capital	8	100	100
Profit and loss account		(95,473)	(25,982)
		<u>(95,373)</u>	<u>(25,882)</u>

STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 30 APRIL 2025

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

Mr A Mckelvey
Director

Date: 26 August 2025

The notes on pages 3 to 6 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

1. General information

The Company is limited by shares and incorporated in Scotland, registration number SC728811. The registered office address is 1 St Colme Steet, Office 31 - Citibase, Edinburgh, EH3 6AA.

The financial statements are presented in Sterling which is the functional currency of the Company and rounded to the nearest £.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Going concern

The financial statements have been prepared on a going concern basis despite the Company reporting net liabilities of £95,373. The Company meets its day to day working capital requirements through support from the directors. At the time of approving the financial statements, the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future.

2.3 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

2. Accounting policies (continued)

2.4 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

2.5 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	20%	straight line
Computer equipment	-	20%	straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

3. Employees

The average monthly number of employees, including directors, during the year was 3 (2024 - 2).

3.1 Financial instruments

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Statement of financial position when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

4. Intangible assets

	Trademarks £
Cost	
Additions	200
At 30 April 2025	<u>200</u>
Amortisation	
Charge for the year	20
At 30 April 2025	<u>20</u>
Net book value	
At 30 April 2025	<u><u>180</u></u>
At 30 April 2024	<u><u>-</u></u>

5. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 May 2024	1,237	1,457	2,694
At 30 April 2025	<u>1,237</u>	<u>1,457</u>	<u>2,694</u>
Depreciation			
At 1 May 2024	61	75	136
Charge for the year on owned assets	291	247	538
At 30 April 2025	<u>352</u>	<u>322</u>	<u>674</u>
Net book value			
At 30 April 2025	<u><u>885</u></u>	<u><u>1,135</u></u>	<u><u>2,020</u></u>
At 30 April 2024	<u><u>1,176</u></u>	<u><u>1,382</u></u>	<u><u>2,558</u></u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

6. Debtors

	2025 £	2024 £
Trade debtors	350	-
Other debtors	50	1,613
Prepayments and accrued income	189,783	70,301
Deferred taxation	22,389	6,095
	<u>212,572</u>	<u>78,009</u>

7. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	11,276	646
Other creditors	1,060	1,993
Accruals and deferred income	674,895	394,677
	<u>687,231</u>	<u>397,316</u>

8. Share capital

	2025 £	2024 £
Allotted, called up and fully paid		
100 (2024 - 100) Ordinary shares of £1.00 each	<u>100</u>	<u>100</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.