

**THE EDINBURGH INN LTD  
UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**THE EDINBURGH INN LTD**  
**Unaudited Financial Statements**  
**For The Year Ended 31 March 2022**

---

**Contents**

	<b>Page</b>
Abridged Balance Sheet	1—2
Notes to the Abridged Financial Statements	3—5

**THE EDINBURGH INN LTD**  
**Abridged Balance Sheet**  
**As at 31 March 2022**

**Registered number:** 6690594

		<b>2022</b>		<b>2021</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Intangible Assets	<b>3</b>		3,101		4,864
Tangible Assets	<b>4</b>		3,896		3,970
			6,997		8,834
<b>CURRENT ASSETS</b>					
Stocks		4,497		2,549	
Debtors		13,429		14,397	
Cash at bank and in hand		56,329		39,059	
		74,255		56,005	
<b>Creditors: Amounts Falling Due Within One Year</b>					
		(28,276 )		(27,551 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>					
			45,979		28,454
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			52,976		37,288
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation			(740 )		(754 )
<b>NET ASSETS</b>					
			52,236		36,534
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>5</b>		2		2
Profit and Loss Account			52,234		36,532
<b>SHAREHOLDERS' FUNDS</b>					
			52,236		36,534

**THE EDINBURGH INN LTD**  
**Abridged Balance Sheet (continued)**  
**As at 31 March 2022**

---

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet for the year end 31 March 2022 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

---

Mr Michael Smith

Director

**27 July 2022**

The notes on pages 3 to 5 form part of these financial statements.

**THE EDINBURGH INN LTD**  
**Notes to the Abridged Financial Statements**  
**For The Year Ended 31 March 2022**

---

**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

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

**1.3. Intangible Fixed Assets and Amortisation - Other Intangible**

Other intangible assets relate to the lease premium. It is amortised to profit and loss account over its estimated economic life of 10 years.

**1.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% reducing balance per annum
---------------------	--------------------------------

**1.5. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**THE EDINBURGH INN LTD**  
**Notes to the Abridged Financial Statements (continued)**  
**For The Year Ended 31 March 2022**

---

**1.6. Taxation**

The tax charge represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 12 (2021: 12)

**THE EDINBURGH INN LTD**  
**Notes to the Abridged Financial Statements (continued)**  
**For The Year Ended 31 March 2022**

**3. Intangible Assets**

	<b>Total £</b>
<b>Cost</b>	
As at 1 April 2021	17,627
As at 31 March 2022	<u>17,627</u>
<b>Amortisation</b>	
As at 1 April 2021	12,763
Provided during the period	<u>1,763</u>
As at 31 March 2022	<u>14,526</u>
<b>Net Book Value</b>	
As at 31 March 2022	<u>3,101</u>
As at 1 April 2021	<u>4,864</u>

**4. Tangible Assets**

	<b>Total £</b>
<b>Cost</b>	
As at 1 April 2021	31,651
Additions	<u>1,225</u>
As at 31 March 2022	<u>32,876</u>
<b>Depreciation</b>	
As at 1 April 2021	27,681
Provided during the period	<u>1,299</u>
As at 31 March 2022	<u>28,980</u>
<b>Net Book Value</b>	
As at 31 March 2022	<u>3,896</u>
As at 1 April 2021	<u>3,970</u>

**5. Share Capital**

	<b>2022</b>	<b>2021</b>
Allotted, Called up and fully paid	<u>2</u>	<u>2</u>

**6. General Information**

THE EDINBURGH INN LTD is a private company, limited by shares, incorporated in England & Wales, registered number 6690594 . The registered office is 119 College Road, Liverpool, L23 3AS.

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.