

BARB Games Ltd.

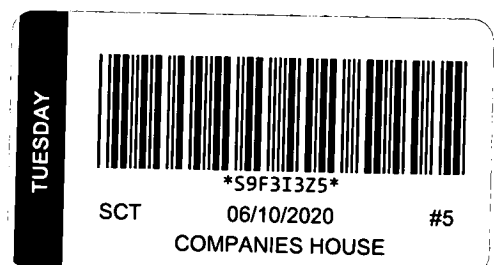
Director's Report and Unaudited

Financial Statements

Period Ended

31 December 2019

Company Number SC612444



BARB Games Ltd.

Company Information

Director	L P Benzies
Registered number	SC612444
Registered office	29 Constitution Street Edinburgh EH6 7BS
Accountants	BDO LLP 4 Atlantic Quay 70 York Street Glasgow G2 8JX

BARB Games Ltd.

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BARB Games Ltd.

Director's Report For the Period Ended 31 December 2019

The director presents his report and the financial statements for the period ended 31 December 2019.

Principal activity

The Company was incorporated on 1 November 2018 and has not traded during the period.

Director

The director who served during the period was:

L P Benzies (appointed 1 November 2018)

Small companies note

In preparing this report, the director has taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006..

This report was approved by the board on 25 September 2020 and signed on its behalf.

DocuSigned by:

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L P Benzies
Director

BARB Games Ltd.

Chartered Accountants' Report to the Director on the preparation of the Unaudited Statutory Financial Statements of BARB Games Ltd. for the Period Ended 31 December 2019

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of BARB Games Ltd. for the period ended 31 December 2019 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

It is your duty to ensure that BARB Games Ltd. has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and result of BARB Games Ltd.. You consider that BARB Games Ltd. is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or review of the financial statements of BARB Games Ltd.. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Use of our report

This report is made solely to the director of BARB Games Ltd. in accordance with the terms of our engagement letter dated 23 January 2020. Our work has been undertaken solely to prepare for your approval the financial statements of BARB Games Ltd. and state those matters that we have agreed to state to the director of BARB Games Ltd. in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than BARB Games Ltd. and its director for our work or for this report.

BDO LLP

BDO LLP
Chartered Accountants

Glasgow
UK
29 September 2020

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

BARB Games Ltd.

Profit and Loss Account For the Period Ended 31 December 2019

The Company has not traded during the period. During this period, the Company received no income and incurred no expenditure and therefore made neither profit or loss.

BARB Games Ltd.
Registered number: SC612444

Balance Sheet
As at 31 December 2019

	Note	2019 £
Current assets		
Debtors: amounts falling due within one year	3	1
		<u>1</u>
Total assets less current liabilities		<u>1</u>
Net assets		<u><u>1</u></u>
Capital and reserves		
Called up share capital	4	1
		<u><u>1</u></u>

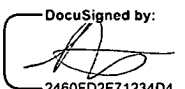
For the period ended 31 December 2019 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the Company to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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 were approved and authorised for issue by the board and were signed on its behalf on 25 September 2020.

DocuSigned by:

 2460FD2F71234D4...
L P Benzies
 Director

The notes on pages 5 to 6 form part of these financial statements.

BARB Games Ltd.

Notes to the Financial Statements For the Period Ended 31 December 2019

1. General information

BARB Games Ltd. is a private company, limited by shares, and was registered and incorporated on 1 November 2018 in Scotland under the Companies Act. The registered office is provided in the company information and the company's principal activity is set out in the directors' report.

The presentation currency of the financial statements is GBP and the financial statements are 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 Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

2.2 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.3 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

3. Debtors

	2019 £
Amounts owed by group undertakings	1
	<u>1</u>

4. Share capital

	2019 £
Allotted, called up and partly paid	
1 Ordinary share of £1.00	1
	<u>1</u>

BARB Games Ltd.

Notes to the Financial Statements For the Period Ended 31 December 2019

5. Controlling party

The ultimate parent undertaking is Build A Rocket Boy Ltd., a company registered in Scotland.

The ultimate controlling party is L P Benzies.