

**BEANSTORE LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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Beanstore Limited
Balance Sheet
As At 31 March 2025

Registered number: 03509708

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		1,542,171		1,542,360
			<u>1,542,171</u>		<u>1,542,360</u>
CURRENT ASSETS					
Stocks	5	191,197		178,254	
Debtors	6	2,191,125		2,117,631	
Cash at bank and in hand		<u>470,376</u>		<u>452,046</u>	
		2,852,698		2,747,931	
Creditors: Amounts Falling Due Within One Year	7	<u>(154,225)</u>		<u>(87,745)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>2,698,473</u>		<u>2,660,186</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>4,240,644</u>		<u>4,202,546</u>
NET ASSETS			<u>4,240,644</u>		<u>4,202,546</u>
CAPITAL AND RESERVES					
Called up share capital	8	1,660,000		1,660,000	
Profit and Loss Account		<u>2,580,644</u>		<u>2,542,546</u>	
SHAREHOLDERS' FUNDS			<u>4,240,644</u>		<u>4,202,546</u>

Beanstore Limited
Balance Sheet (continued)
As At 31 March 2025

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

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

The directors acknowledge their 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.

On behalf of the board

Mr G J George

Director

18/03/2026

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

Beanstore Limited
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

Beanstore Limited is a private company, limited by shares, incorporated in England & Wales, registered number 03509708. The registered office is Albany House, Claremont Lane, Esher, Surrey, KT10 9FQ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

Presentational Currency

The accounts are presented in and rounded to the nearest £1 sterling.

2.2. Turnover

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

2.3. 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:

Freehold	Nil depreciation
Plant & Machinery	25% reducing balance

2.4. Stocks and Work in Progress

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a weighted average basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.5. Financial Instruments

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.

Basic financial assets

Basic financial assets, which include trade and other receivables, cash and bank balances, are initially measured at their transaction price including transaction costs and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other receivables due within the operating cycle fall into this category of financial instruments.

Other financial assets

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such

assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

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Beanstore Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2.5. Financial Instruments - continued

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting date.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

Financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other payables, bank loans and other loans are initially measured at their transaction price after transaction costs. When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade payables are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade payables are classified as current liabilities if the payment is due within one year. If not, they represent noncurrent liabilities. Trade payables are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

2.6. 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.

2.7. Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.8. Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2024: 2)

Beanstore Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 April 2024	1,541,603	64,142	1,605,745
As at 31 March 2025	1,541,603	64,142	1,605,745
Depreciation			
As at 1 April 2024	-	63,385	63,385
Provided during the period	-	189	189
As at 31 March 2025	-	63,574	63,574
Net Book Value			
As at 31 March 2025	1,541,603	568	1,542,171
As at 1 April 2024	1,541,603	757	1,542,360

5. Stocks

	2025	2024
	£	£
Stock	191,197	178,254

6. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	33,592	26,506
Prepayments and accrued income	227,300	179,812
Other debtors	1,897,889	1,897,889
VAT	32,344	13,424
	2,191,125	2,117,631

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	103,294	42,835
Corporation tax	8,750	3,884
Accruals and deferred income	42,181	41,026
	154,225	87,745

8. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	1,660,000	1,660,000

Beanstore Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

9. Related Party Transactions

The Company paid rent of £37,731 (2024 - £36,876) for the year to a Trust of which one of the Directors is a beneficiary. At the year end the Company was owed £3,889 by the Trust (2024 - £3,889); this amount is included in other debtors and has not changed during the year.

The Company has provided a loan of £1,894,000 to a Company controlled by one of the Directors. The loan attracts interest at the market rate of 2.5% and is unsecured. The interest receivable in the year was £47,350.

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.