Registered number: 08150607

SMALL BATCH COFFEE ROASTERS LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 31 DECEMBER 2021

SMALL BATCH COFFEE ROASTERS LIMITED
REGISTERED NUMBER: 08150607

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note		2021 £		*2020* *£*
Current assets					
Debtors: amounts falling due within one year	5	**-**		*63,755*	
Cash at bank and in hand	6	**136**		*(56)*	
		136		*63,699*	
Creditors: amounts falling due within one year	7	**(8,851)**		*(52,830)*	
Net current (liabilities)/assets			**(8,715)**		*10,869*
Total assets less current liabilities			**(8,715)**		*10,869*
Creditors: amounts falling due after more than one year			**(41,771)**		*-*
Net (liabilities)/assets			**(50,486)**		*10,869*
Capital and reserves					
Called up share capital			**194**		*194*
Profit and loss account			**(50,680)**		*10,675*
			(50,486)		*10,869*

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2021

The director considers 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 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 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 profit and loss account 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:

M D Gill
Director

Date: 21 September 2023

The notes on pages 4 to 8 form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2021

	Called up share capital £	Profit and loss account £	Total equity £
At 1 January 2020	194	7,609	7,803
Comprehensive income for the year			
Profit for the year	-	3,066	3,066
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	3,066	3,066
Total transactions with owners	-	-	-
At 1 January 2021	194	10,675	10,869
Comprehensive income for the year			
Loss for the year	-	(61,355)	(61,355)
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	(61,355)	(61,355)
Total transactions with owners	-	-	-
At 31 December 2021	194	(50,680)	(50,486)

The notes on pages 4 to 8 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

Small Batch Coffee Roasters Limited is a company incorporated in England & Wales under the Companies Act 2006. The address of the registered office is given on the company information page. The nature of the Company's operations and its principal activities are set out in the Directors' report.

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.

The following principal accounting policies have been applied:

2.2 Going concern

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Therefore, the director has adopted the going concern basis of accounting in preparing the financial statements.

2.3 Revenue

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.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2. Accounting policies (continued)

2.4 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

2.5 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.

2.6 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.

2.7 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.

2.8 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 ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

3. Employees

The average monthly number of employees, including directors, during the year was 1 *(2020 - 3)*.

4. Tangible fixed assets

	Short-term leasehold property	Plant and machinery	Motor vehicles	Office equipment	Computer equipment

4. **Tangible fixed assets (continued)**

	£	£	£	£	£
At 1 January 2021	**17**	**1,531**	**202**	**1,008**	**1,282**
Disposals	**(17)**	**(1,531)**	**(202)**	**(1,008)**	**(1,282)**
At 31 December 2021	**-**	**-**	**-**	**-**	**-**
At 1 January 2021	**17**	**1,531**	**202**	**1,008**	**1,282**
Disposals	**(17)**	**(1,531)**	**(202)**	**(1,008)**	**(1,282)**
At 31 December 2021	-	-	-	-	-
Net book value					
At 31 December 2021	**-**	**-**	**-**	**-**	**-**
At 31 December 2020	-	-	-	-	-

	Total
	£
At 1 January 2021	**4,040**
Disposals	**(4,040)**
At 31 December 2021	**-**
At 1 January 2021	**4,040**
Disposals	**(4,040)**
At 31 December 2021	**-**
Net book value	
At 31 December 2021	**-**
At 31 December 2020	-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5. Debtors

	2021	2020
	£	£
Trade debtors	-	97,287
Other debtors	-	(33,532)
	-	63,755

6. Cash and cash equivalents

	2021	2020
	£	£
Cash at bank and in hand	136	(56)
	136	(56)

7. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Bank loans	8,851	-
Trade creditors	-	2,937
Other taxation and social security	-	4,076
Accruals and deferred income	-	45,817
	8,851	52,830

8. Creditors: Amounts falling due after more than one year

	2021	2020
	£	£
Bank loans	41,771	-
	41,771	-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9. Loans

Analysis of the maturity of loans is given below:

	2021	*2020*
	£	£
Amounts falling due within one year		
Bank loans	**8,851**	-
	8,851	-
Amounts falling due 1-2 years		
Bank loans	**41,771**	-
	41,771	-
	50,622	-

Loan amounts due at the period end related to CBILs loan funding.

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.