

REGISTERED NUMBER: 08150607 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 JANUARY 2022 TO 30 DECEMBER 2022
FOR
SMALL BATCH COFFEE ROASTERS LIMITED

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JANUARY 2022 TO 30 DECEMBER 2022**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

SMALL BATCH COFFEE ROASTERS LIMITED

**COMPANY INFORMATION
FOR THE PERIOD 1 JANUARY 2022 TO 30 DECEMBER 2022**

DIRECTOR: M D Gill

REGISTERED OFFICE: Unit 7 Camden Street
Portslade
Brighton
BN41 1DU

REGISTERED NUMBER: 08150607 (England and Wales)

ACCOUNTANTS: Galloways Accounting (Hove) Limited
The Old Casino
28 Fourth Avenue
Hove
East Sussex
BN3 2PJ

SMALL BATCH COFFEE ROASTERS LIMITED (REGISTERED NUMBER: 08150607)

**BALANCE SHEET
30 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Intangible assets	3		113,053		-
Tangible assets	4		<u>146,000</u>		<u>-</u>
			259,053		-
CURRENT ASSETS					
Stocks	5	19,078		-	
Debtors	6	189,646		-	
Cash at bank		<u>307</u>		<u>136</u>	
		209,031		136	
CREDITORS					
Amounts falling due within one year	7	<u>102,914</u>		<u>8,851</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>106,117</u>		<u>(8,715)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			365,170		(8,715)
CREDITORS					
Amounts falling due after more than one year	8		(383,139)		(41,771)
PROVISIONS FOR LIABILITIES			<u>(8,032)</u>		<u>-</u>
NET LIABILITIES			<u>(26,001)</u>		<u>(50,486)</u>
CAPITAL AND RESERVES					
Called up share capital			194		194
Retained earnings			<u>(26,195)</u>		<u>(50,680)</u>
			<u>(26,001)</u>		<u>(50,486)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 December 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 December 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

SMALL BATCH COFFEE ROASTERS LIMITED (REGISTERED NUMBER: 08150607)

BALANCE SHEET - continued
30 DECEMBER 2022

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 26 February 2024 and were signed by:

M D Gill - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JANUARY 2022 TO 30 DECEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2022, is being amortised evenly over its estimated useful life of ten years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Short leasehold	- 25% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JANUARY 2022 TO 30 DECEMBER 2022**

2. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 8 (2021 - 1) .

3. INTANGIBLE FIXED ASSETS

	Goodwill £	Computer software £	Totals £
COST			
Additions	115,608	1,443	117,051
At 30 December 2022	115,608	1,443	117,051
AMORTISATION			
Amortisation for period	3,854	144	3,998
At 30 December 2022	3,854	144	3,998
NET BOOK VALUE			
At 30 December 2022	111,754	1,299	113,053

4. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £
COST			
Additions	91,569	53,290	9,836
At 30 December 2022	91,569	53,290	9,836
DEPRECIATION			
Charge for period	8,091	5,427	869
At 30 December 2022	8,091	5,427	869
NET BOOK VALUE			
At 30 December 2022	83,478	47,863	8,967

	Motor vehicles £	Computer equipment £	Totals £
COST			
Additions	4,850	1,107	160,652
At 30 December 2022	4,850	1,107	160,652
DEPRECIATION			
Charge for period	259	6	14,652
At 30 December 2022	259	6	14,652
NET BOOK VALUE			
At 30 December 2022	4,591	1,101	146,000

5. STOCKS

	2022 £	2021 £
Stocks	19,078	-

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JANUARY 2022 TO 30 DECEMBER 2022**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	110,501	-
Other debtors	79,145	-
	<u>189,646</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts	8,878	8,851
Trade creditors	81,671	-
Taxation and social security	4,803	-
Other creditors	7,562	-
	<u>102,914</u>	<u>8,851</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans	41,771	41,771
Other creditors	341,368	-
	<u>383,139</u>	<u>41,771</u>

Amounts falling due in more than five years:

Repayable otherwise than by instalments		
Loans	<u>341,368</u>	<u>-</u>

9. RELATED PARTY DISCLOSURES

During the year, the company recieved a loan amounting to £93,500 from ARMS Management. The balance of the loan is interest free and repayable on demand

10. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mr G Raphael by virtue of his 100% shareholding.

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.