REGISTERED NUMBER: 08150607 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 DECEMBER 2025

FOR

SMALL BATCH COFFEE ROASTERS LIMITED

SMALL BATCH COFFEE ROASTERS LIMITED (REGISTERED NUMBER: 08150607)

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FOR THE YEAR ENDED 30 DECEMBER 2025

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SMALL BATCH COFFEE ROASTERS LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 30 DECEMBER 2025

DIRECTORS:	M D Gill R D Hillel
REGISTERED OFFICE:	Units 1/2 Camden Street Portslade Brighton BN41 1DU
REGISTERED NUMBER:	08150607 (England and Wales)
ACCOUNTANTS:	Galloways Accounting Limited 15 West Street Brighton East Sussex BN1 2RL

BALANCE SHEET
30 DECEMBER 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Intangible assets	3	**86,106**	98,761
Tangible assets	4	**56,012**	69,794
		142,118	168,555
CURRENT ASSETS			
Stocks	5	**49,128**	54,041
Debtors	6	**166,527**	158,508
Cash at bank		**6,102**	14,014
		221,757	226,563
CREDITORS			
Amounts falling due within one year	7	**(353,078)**	(223,867)
NET CURRENT (LIABILITIES)/ASSETS		**(131,321)**	2,696
TOTAL ASSETS LESS CURRENT LIABILITIES		**10,797**	171,251
CREDITORS			
Amounts falling due after more than one year	8	**(232,616)**	(219,566)
PROVISIONS FOR LIABILITIES		**(7,458)**	(2,216)
NET LIABILITIES		**(229,277)**	(50,531)
CAPITAL AND RESERVES			
Called up share capital		**194**	194
Retained earnings		**(229,471)**	(50,725)
		(229,277)	(50,531)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 December 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
30 DECEMBER 2025

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 Board of Directors and authorised for issue on 29 September 2026 and were signed on its behalf by:

M D Gill - Director

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% straight line
Plant and machinery	- 25% straight line
Fixtures and fittings	- 25% straight line
Motor vehicles	- 25% straight line
Computer equipment	- 33% straight line

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Financial instruments
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Taxation
Taxation for the year 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 year 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.

continued...

1. **ACCOUNTING POLICIES - continued**

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.

2. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 25 (2024 - 43) .

3. **INTANGIBLE FIXED ASSETS**

	Goodwill £	Computer software £	Totals £
COST			
At 31 December 2024 and 30 December 2025	**115,608**	**10,943**	**126,551**
AMORTISATION			
At 31 December 2024	**26,976**	**814**	**27,790**
Amortisation for year	**11,561**	**1,094**	**12,655**
At 30 December 2025	**38,537**	**1,908**	**40,445**
NET BOOK VALUE			
At 30 December 2025	**77,071**	**9,035**	**86,106**
At 30 December 2024	88,632	10,129	98,761

4. **TANGIBLE FIXED ASSETS**

	Short leasehold £	Plant and machinery £	Fixtures and fittings £
COST			
At 31 December 2024	**91,569**	**53,621**	**10,573**
Additions	**-**	**24,932**	**3,975**
At 30 December 2025	**91,569**	**78,553**	**14,548**
DEPRECIATION			
At 31 December 2024	**53,875**	**32,152**	**6,042**
Charge for year	**22,892**	**16,677**	**3,093**
At 30 December 2025	**76,767**	**48,829**	**9,135**
NET BOOK VALUE			
At 30 December 2025	**14,802**	**29,724**	**5,413**
At 30 December 2024	37,694	21,469	4,531

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4. **TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 31 December 2024	**4,850**	**5,657**	**166,270**
Additions	**-**	**3,288**	**32,195**
At 30 December 2025	**4,850**	**8,945**	**198,465**
DEPRECIATION			
At 31 December 2024	**2,685**	**1,722**	**96,476**
Charge for year	**1,213**	**2,102**	**45,977**
At 30 December 2025	**3,898**	**3,824**	**142,453**
NET BOOK VALUE			
At 30 December 2025	**952**	**5,121**	**56,012**
At 30 December 2024	2,165	3,935	69,794

5. **STOCKS**

	2025 £	2024 £
Stocks	**49,128**	54,041

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade debtors	**78,882**	63,864
Amounts owed by group undertakings	**-**	9,710
Other debtors	**2,793**	2,949
VAT	**64,271**	67,016
Accrued income	**3,107**	-
Prepayments	**17,474**	14,969
	166,527	158,508

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Bank loans and overdrafts	**8,851**	8,851
Trade creditors	**179,831**	124,919
Amounts owed to group undertakings	**65,026**	50,833
Tax	**2,500**	-
Social security and other taxes	**82,864**	26,965
Other creditors	**1,693**	2,104
Accrued expenses	**12,313**	10,195
	353,078	223,867

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

	2025	2024
	£	£
Bank loans - 1-2 years	**41,771**	41,771
Loans	**190,845**	177,795
	232,616	219,566

Amounts falling due in more than five years:

Repayable otherwise than by instalments		
Loans	**190,845**	177,795

Included within other loans is £190,845 (2024: £177,795) due to third parties, some are provided interest free, and some have a market rate of interest applied, all are repayable on demand.

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Ms R Hillel by virtue of her 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.