Company registration number 12123739 (England and Wales)

BEYOND BAMBOO GLOBAL LTD

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

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BEYOND BAMBOO GLOBAL LTD

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BEYOND BAMBOO GLOBAL LTD

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	**3**		17		839
Current assets					
Debtors	**4**	358,980		173,853	
Cash at bank and in hand		88,519		262,916	
		447,499		436,769	
Creditors: amounts falling due within one year	**5**	(806,474)		(279,331)	
Net current (liabilities)/assets			(358,975)		157,438
Total assets less current liabilities			(358,958)		158,277
Creditors: amounts falling due after more than one year	**6**		(10,875)		(17,171)
Net (liabilities)/assets			(369,833)		141,106
Capital and reserves					
Called up share capital	**7**		214		213
Share premium account			2,222,141		2,182,144
Committed capital			310,003		-
Profit and loss reserves			(2,902,191)		(2,041,251)
Total equity			(369,833)		141,106

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

BALANCE SHEET (CONTINUED)

AS AT 31 JULY 2025

The financial statements were approved by the board of directors and authorised for issue on 24 April 2026 and are signed on its behalf by:

T J Kelly
Director

Company registration number 12123739 (England and Wales)

1 Accounting policies

Company information

Beyond Bamboo Global Ltd is a private company limited by shares incorporated in England and Wales. The registered office is 82 St John Street, London, EC1M 4JN.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.4 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

IT equipment	33.33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

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.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method 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. Financial assets classified as receivable within one year are not amortised.

Classification of 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 deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

1.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	6	4

3 Tangible fixed assets

	Plant and machinery etc
	£
Cost	
At 1 August 2024 and 31 July 2025	2,493
Depreciation and impairment	
At 1 August 2024	1,654
Depreciation charged in the year	823
At 31 July 2025	2,476
Carrying amount	
At 31 July 2025	17
At 31 July 2024	839

4 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	85,451	86,430
Other debtors	273,529	87,423
	358,980	173,853

5 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans	11,448	11,448
Trade creditors	239,036	28,609
Taxation and social security	41,743	14,529
Deferred income	342,881	-
Other creditors	171,366	224,745
	806,474	279,331

5 Creditors: amounts falling due within one year **(Continued)**

Included within creditors is deferred income of £342,881 (2024: £Nil), representing amounts invoiced and cash received from customers in advance of the transfer of goods.

As at 31 July 2025, the balance primarily relates to goods that were either still in production at the reporting date or completed but not delivered due to customer storage constraints.

Revenue will be recognised in future periods when the goods are delivered and control passes to the customer, in accordance with FRS 102 Section 23.

6 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans	10,875	17,171

7 Called up share capital

	2025	2024	2025	2024
Ordinary share capital	**Number**	**Number**	**£**	**£**
Issued and fully paid				
Ordinary shares of 0.1p each	213,642	212,892	214	213

During the year, 750 Ordinary shares of £0.001 each were issued on 30 June 2025 for a premium of £53.329 per share.

8 Turnover

Revenue for the year amounted to £595,634 (2024: £489,180) and relates to the sale of goods in the ordinary course of business.

In accordance with FRS 102 Section 23 Revenue, income is recognised when control of the goods has transferred to the customer.

At the reporting date, the company had received cash in advance of £342,881 (2024: £Nil) relating to goods not yet delivered. These amounts have not been recognised as revenue in the current period and are included within deferred income in creditors (see Note 5).

9 Related party transactions

At the balance sheet date, the company was owed £2,064 (2024: £8,390) by Beyond Bamboo Goods Wholesalers Co. LLC, a group undertaking.

10 Directors' transactions

Incluced within other creditors is an amount of £161,850 (2024: £30,702) the directors provided to the company. The loan is interest free and repayable on demand without any final maturity date.

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.