

PERKY BLENDERS COFFEE ROASTERS LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

PERKY BLENDERS COFFEE ROASTERS LTD
UNAUDITED ACCOUNTS
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PERKY BLENDERS COFFEE ROASTERS LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

Directors	Mr Adam Cozens Mrs Victoria Cozens
Company Number	09833488 (England and Wales)
Registered Office	UNIT 10 ACACIA BUSINESS CENTRE HOWARD RD LEYTONSTONE LONDON E11 3PJ UNITED KINGDOM
Accountants	Thriveworks Ltd 4a The Barns, Bulrushes Farm Coombe Hill Road East Grinstead West Sussex RH19 4LZ

PERKY BLENDERS COFFEE ROASTERS LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	69,153	85,819
Current assets			
Inventories		7,169	6,627
Debtors	<u>5</u>	102,933	101,590
Cash at bank and in hand		36,427	39,180
		<u>146,529</u>	<u>147,397</u>
Creditors: amounts falling due within one year	<u>6</u>	(137,477)	(135,749)
Net current assets		<u>9,052</u>	<u>11,648</u>
Net assets		<u>78,205</u>	<u>97,467</u>
Capital and reserves			
Called up share capital	<u>7</u>	100	100
Profit and loss account		78,105	97,367
Shareholders' funds		<u>78,205</u>	<u>97,467</u>

For the year ending 31 March 2023 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 22 December 2024 and were signed on its behalf by

Mr Adam Cozens
Director

Company Registration No. 09833488

PERKY BLENDERS COFFEE ROASTERS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Statutory information

Perky Blenders Coffee Roasters Ltd is a private company, limited by shares, registered in England and Wales, registration number 09833488. The registered office is UNIT 10 ACACIA BUSINESS CENTRE, HOWARD RD, LEYTONSTONE, LONDON, E11 3PJ, UNITED KINGDOM.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	4 years
Motor vehicles	4 years
Fixtures & fittings	12 years

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Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

4 Tangible fixed assets

	Plant & machinery £	Fixtures & fittings £	Computer equipment £	Total £
Cost or valuation	At cost	At cost	At cost	
At 1 April 2022	4,809	142,734	15,407	162,950
Additions	-	1,703	-	1,703
At 31 March 2023	4,809	144,437	15,407	164,653
Depreciation				
At 1 April 2022	3,813	67,967	5,351	77,131
Charge for the year	249	15,565	2,555	18,369
At 31 March 2023	4,062	83,532	7,906	95,500
Net book value				
At 31 March 2023	747	60,905	7,501	69,153
At 31 March 2022	996	74,767	10,056	85,819

5 Debtors

	2023 £	2022 £
Amounts falling due within one year		
VAT	8,425	17,398
Trade debtors	55,435	46,351
Amounts due from group undertakings etc.	30,453	-
Accrued income and prepayments	3,470	33,963
Other debtors	5,150	3,878
	102,933	101,590

6 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	-	37,600
Trade creditors	93,060	68,673
Amounts owed to group undertakings and other participating interests	-	7,289
Taxes and social security	4,985	10,733
Other creditors	21,932	11,268
Accruals	-	186
Deferred income	17,500	-
	137,477	135,749

7 Share capital

	2023 £	2022 £
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100

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8 Controlling party

Mr A Cozens is the ultimate controlling party by virtue of his majority shareholding in Group Head Limited, the company's parent.

9 Average number of employees

During the year the average number of employees was 10 (2022: 9).

