

**918 COFFEE CO LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025**

**918 Coffee Co Limited  
Contents**

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**918 Coffee Co Limited**  
**Balance Sheet**  
**As At 31 May 2025**

Registered number: 08545563

	Notes	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Assets	4		1,200		1,800
Tangible Assets	5		48,580		77,697
			49,780		79,497
<b>CURRENT ASSETS</b>					
Stocks	6	34,709		33,719	
Debtors	7	52,605		57,225	
Cash at bank and in hand		31,838		47,077	
		119,152		138,021	
<b>Creditors: Amounts Falling Due Within One Year</b>	8	(101,493 )		(147,723 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			17,659		(9,702 )
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			67,439		69,795
<b>Creditors: Amounts Falling Due After More Than One Year</b>	9		-		(8,818 )
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation			(12,145 )		(19,424 )
<b>NET ASSETS</b>			55,294		41,553
<b>CAPITAL AND RESERVES</b>					
Called up share capital	10		10		10
Profit and Loss Account			55,284		41,543
<b>SHAREHOLDERS' FUNDS</b>			55,294		41,553

**918 Coffee Co Limited**  
**Balance Sheet (continued)**  
**As At 31 May 2025**

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

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Justin Cornelius

Director

17 September 2025

The notes on pages 3 to 6 form part of these financial statements.

**918 Coffee Co Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 May 2025**

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**1. General Information**

918 Coffee Co Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08545563 . The registered office is The Roaster, Semley Business Park, Shaftesbury, SP7 9AN.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

These financial statements are presented in pound sterling which is the functional currency of the company.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**2.3. Intangible Fixed Assets and Amortisation - Other Intangible**

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation 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:

Eco Roast franchise 10 years

**2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	Nil
Plant & Machinery	15% straight line
Motor Vehicles	25% straight line
Fixtures & Fittings	15% reducing balance
Computer Equipment	25% straight line

**2.5. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**2.6. Financial Instruments**

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially measured at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**918 Coffee Co Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 May 2025**

**2.7. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

**2.8. Pensions**

The company operates a defined pension contribution scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 6 (2024: 8)

**4. Intangible Assets**

	<b>Other</b> <b>£</b>
<b>Cost</b>	
As at 1 June 2024	6,000
As at 31 May 2025	6,000
<b>Amortisation</b>	
As at 1 June 2024	4,200
Provided during the period	600
As at 31 May 2025	4,800
<b>Net Book Value</b>	
As at 31 May 2025	1,200
As at 1 June 2024	1,800

**918 Coffee Co Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 May 2025**

**5. Tangible Assets**

	<b>Land &amp; Property</b>			
	<b>Leasehold</b>	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Fixtures &amp; Fittings</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 June 2024	3,354	332,824	15,839	1,859
Disposals	-	(144 )	(13,339 )	-
As at 31 May 2025	<u>3,354</u>	<u>332,680</u>	<u>2,500</u>	<u>1,859</u>
<b>Depreciation</b>				
As at 1 June 2024	-	260,790	14,589	1,375
Provided during the period	-	28,001	625	73
Disposals	-	(102 )	(13,339 )	-
As at 31 May 2025	<u>-</u>	<u>288,689</u>	<u>1,875</u>	<u>1,448</u>
<b>Net Book Value</b>				
As at 31 May 2025	<u>3,354</u>	<u>43,991</u>	<u>625</u>	<u>411</u>
As at 1 June 2024	<u>3,354</u>	<u>72,034</u>	<u>1,250</u>	<u>484</u>
			<b>Computer Equipment</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 June 2024			2,822	356,698
Disposals			-	(13,483 )
As at 31 May 2025			<u>2,822</u>	<u>343,215</u>
<b>Depreciation</b>				
As at 1 June 2024			2,247	279,001
Provided during the period			376	29,075
Disposals			-	(13,441 )
As at 31 May 2025			<u>2,623</u>	<u>294,635</u>
<b>Net Book Value</b>				
As at 31 May 2025			<u>199</u>	<u>48,580</u>
As at 1 June 2024			<u>575</u>	<u>77,697</u>
<b>6. Stocks</b>			<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>
Stock			<u>34,709</u>	<u>33,719</u>

**918 Coffee Co Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 May 2025**

**7. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	38,321	46,945
Prepayments and accrued income	2,351	568
Other debtors	11,933	9,712
	52,605	57,225

**8. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	53,277	72,288
Bank loans and overdrafts	8,818	43,530
Corporation tax	8,333	2,898
Other taxes and social security	3,413	1,625
Other creditors	595	642
Accruals and deferred income	4,000	2,500
Director's loan account	23,057	24,240
	101,493	147,723

**9. Creditors: Amounts Falling Due After More Than One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank loans	-	8,818
	-	8,818

**10. Share Capital**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	10	10
	10	10

**11. Other Commitments**

The total of future minimum lease payments under non-cancellable operating leases are as following:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Not later than one year	8,600	-
Later than one year and not later than five years	20,783	-
	29,383	-

The above lease is in relation to the leasing of vans

**12. Pension Commitments**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. At the balance sheet date unpaid contributions of £595 (2024 - £583) were due to the fund. They are included in Other Creditors.

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.