

HEAVENLY MORSELS LTD

Profit and Loss Account

for the year from 1 September 2024 to 31 August 2025

	Notes	2025 £	2024 £
Turnover		696,912	669,467
Cost of sales		<u>(218,693)</u>	<u>(185,908)</u>
Gross profit		478,219	483,559
Distribution costs		(12,564)	(3,934)
Administrative expenses		(361,828)	(420,565)
Gain (loss) on disposal of assets		-	(17,749)
Other interest receivable and similar income		-	117
Interest payable and similar charges		<u>(8,430)</u>	<u>(6,809)</u>
Profit before taxation		95,397	34,619
Tax		<u>(24,513)</u>	<u>(9,719)</u>
Profit for the year		<u>70,884</u>	<u>24,900</u>

HEAVENLY MORSELS LTD

Detailed Profit and Loss Account for the year from 1 September 2024 to 31 August 2025

	2025 £	2024 £
Turnover		
Other Revenue	5,615	37,508
Sales	691,297	631,959
	<u>696,912</u>	<u>669,467</u>
Cost of sales		
Cost of Goods Sold	190,644	179,245
Direct Expenses	3,043	3,542
Direct Wages	25,006	3,121
	<u>218,693</u>	<u>185,908</u>
Gross Profit		
Gross Profit	478,219	483,559
	<u>478,219</u>	<u>483,559</u>
Distribution Costs		
Motor Vehicle Expenses	10,400	566
Postage, Freight & Courier	364	(11)
Storage costs	1,800	3,379
	<u>12,564</u>	<u>3,934</u>
Administrative expenses		
Advertising & Marketing	2,211	4,767
Audit & Accountancy fees	1,422	5,091
Charitable and Political Donations	-	97
Cleaning and waste services	10,964	11,702
Consulting	1,000	600
Depreciation Expense	9,383	10,056
Directors' Remuneration	1,660	37,808
Employers National Insurance	8,153	12,341
Equipment - small items less than £200	4,870	4,318
Equipment over £200	216	-
General Expenses	95	7
Insurance	9,597	8,679
IT Software and Consumables	3,312	4,079
Licences	953	963
Light, Power, Heating	25,446	25,633
Pensions Costs	2,832	3,457
Printing & Stationery plus small office equipment less than £200	814	820
Rates	6,721	3,110

This page does not form part of the statutory financial statements

HEAVENLY MORSELS LTD

Detailed Profit and Loss Account (continued) for the year from 1 September 2024 to 31 August 2025

	2025 £	2024 £
Rent	56,961	35,963
Repairs & Maintenance	5,170	12,808
Salaries	202,930	227,511
Staff entertainment	-	192
Staff small gifts	276	92
Staff Training	-	43
Staff Uniforms	144	479
Subscriptions	630	1,277
Telephone & Internet	1,379	1,174
Travel & subsistence - National	4,689	7,498
	<u>361,828</u>	<u>420,565</u>
Gain (loss) on disposal of assets		
(Profit)/loss on disposal of fixed assets	-	(17,749)
	-	(17,749)
Other interest receivable and similar income		
Interest Income	-	117
	-	117
Interest payable and similar charges		
Bank Fees	7,992	6,809
Interest Paid	438	-
	<u>8,430</u>	<u>6,809</u>
Corporation Tax		
Corporation Tax	24,513	13,697
Prior year corporation tax	-	(3,978)
	<u>24,513</u>	<u>9,719</u>
Profit for the year		
Net Profit	<u>70,884</u>	<u>24,900</u>
	<u>70,884</u>	<u>24,900</u>