Registered number: 0031028R

THE MARCHINGTON COMMUNITY SHOP LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

Richards Associates Limited
North Lodge
Hawkesyard
Rugeley
Staffordshire
WS15 1PS

Contents

The Marchington Community Shop Limited
Company Information
For The Year Ended 31 August 2025

Directors	Mr M Tomlinson Mr A White Mr M Stephens Mrs M Johnson Mrs A Nash Mrs E Morgan Mr T Jones Mr M Marrison
Secretary	Mrs E Morgan
Company Number	0031028R
Registered Office	The Old Yard Church Lane Marchington Staffordshire ST14 8LJ
Accountants	Richards Associates Limited Chartered Accountants North Lodge Hawkesyard Rugeley Staffordshire WS15 1PS

The directors present their report and the financial statements for the year ended 31 August 2025.

Directors

The directors who held office during the year were as follows:

Mr M Tomlinson

Mr A White

Mr M Stephens

Mrs M Johnson

Mrs A Nash

Mrs E Morgan

Mr T Jones

Mr M Marrison

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mrs E Morgan

Director
16 October 2025

Chartered Accountant's report to the directors on the preparation of the unaudited statutory accounts of The Marchington Community Shop Limited for the year ended 31 August 2025

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of The Marchington Community Shop Limited for the year ended 31 August 2025 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the directors of The Marchington Community Shop Limited, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of The Marchington Community Shop Limited and state those matters that we have agreed to state to the directors of The Marchington Community Shop Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Marchington Community Shop Limited and its directors, as a body, for our work or for this report.

It is your duty to ensure that The Marchington Community Shop Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of The Marchington Community Shop Limited. You consider that The Marchington Community Shop Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of The Marchington Community Shop Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

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16 October 2025

Richards Associates Limited
Chartered Accountants
North Lodge
Hawkesyard
Rugeley
Staffordshire
WS15 1PS

	Notes	2025	2024
		£	£
TURNOVER		142,428	147,902
Cost of sales		(139,028)	(139,718)
GROSS PROFIT		3,400	8,184
Administrative expenses		(19,124)	(20,203)
Other operating income		14,275	13,340
OPERATING (LOSS)/PROFIT		(1,449)	1,321
Other interest receivable and similar income		193	262
Interest payable and similar charges		(2,002)	(1,832)
LOSS FOR THE FINANCIAL YEAR		(3,258)	(249)

The notes on pages 8 to 11 form part of these financial statements.

The Marchington Community Shop Limited
Balance Sheet
As At 31 August 2025

		2025		2024	
	Notes	**£**	**£**	**£**	**£**
FIXED ASSETS					
Tangible Assets	**5**		7,821		10,672
			7,821		10,672
CURRENT ASSETS					
Stocks	**6**	12,398		10,704	
Debtors	**7**	1,821		1,207	
Cash at bank and in hand		14,922		19,833	
		29,141		31,744	
Creditors: Amounts Falling Due Within One Year	**8**	(13,141)		(15,437)	
NET CURRENT ASSETS (LIABILITIES)			16,000		16,307
TOTAL ASSETS LESS CURRENT LIABILITIES			23,821		26,979
NET ASSETS			23,821		26,979
CAPITAL AND RESERVES					
Called up share capital	**9**		4,140		4,040
Profit and Loss Account			19,681		22,939
SHAREHOLDERS' FUNDS			23,821		26,979

For the year ending 31 August 2025 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 in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mrs E Morgan

Director
16 October 2025

The notes on pages 8 to 11 form part of these financial statements.

1. **General Information**

The Marchington Community Shop Limited is a private company, limited by shares, incorporated in England & Wales, registered number 0031028R. The registered office is The Old Yard, Church Lane, Marchington, Staffordshire, ST14 8LJ.

2. **Accounting Policies**

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

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. **Going Concern Disclosure**

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.

The directors continue to adopt the going concern basis of accounting in preparing financial statements.

2.3. **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.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.4. **Intangible Fixed Assets and Amortisation - Goodwill**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of ten years.

2.5. **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:

Freehold	10% on cost
Leasehold	over 5 years
Plant & Machinery	20% on cost
Fixtures & Fittings	10% on cost
Computer Equipment	25% on cost

2.6. 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.

2.7. Financial Instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, and loans to related parties.

Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset were it sold at the Balance Sheet date.

2.8. Constitution

The company was incorporated on 27 August 2010 under the Industrial and Provident Societies Acts 1965-2002. This has now been superseded by the Co-operative and Community Benefit Societies Act 2014.

2.9. Donations

Occassionall donations are received, these are credited to other operating income on a non accrual basis.

2.10. Grants received

From time to time grants are received from third parties. Those relating to the purchase of fixed assets are credited to the profit and loss account and are included in sundry income over the number of years allocated to the expected life of each fixed asset bought.

Government grants are recognised when there is reasonable assurance that the entity will comply with the conditions attaching to the grant and the grant will be received. Grants relating to revenue arerecognised in income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate

3. Average Number of Employees

Average number of employees, including directors, during the year was: 4 (2024: 4)

4. Intangible Assets

	Goodwill
	£
Cost	
As at 1 September 2024	3,000
As at 31 August 2025	3,000

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Amortisation	
As at 1 September 2024	3,000
As at 31 August 2025	3,000
Net Book Value	
As at 31 August 2025	-
As at 1 September 2024	-

5. **Tangible Assets**

	Land & Property Freehold	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 September 2024	20,117	11,584	24,410	4,817	60,928
Additions	-	420	-	-	420
As at 31 August 2025	20,117	12,004	24,410	4,817	61,348
Depreciation					
As at 1 September 2024	11,414	11,584	22,640	4,618	50,256
Provided during the period	2,176	42	854	199	3,271
As at 31 August 2025	13,590	11,626	23,494	4,817	53,527
Net Book Value					
As at 31 August 2025	6,527	378	916	-	7,821
As at 1 September 2024	8,703	-	1,770	199	10,672

6. **Stocks**

	2025	2024
	£	£
Stock	12,398	10,704

7. **Debtors**

	2025	2024
	£	£
Due within one year		
Trade debtors	1,370	1,011
Prepayments and accrued income	451	196
	1,821	1,207

8. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	4,265	4,809
Other taxes and social security	12	-
VAT	578	454
Other creditors	6,700	8,381
Accruals and deferred income	1,586	1,793
	13,141	15,437

Included in other creditors is a grant received for the purchase of solar panels. During the year £1,800 of this grant has been transferred to the profit and loss to cover the depreciation on this asset. There is a grant balance of £5,400 to carry forward and release in future years.

9. Share Capital

	2025	2024
Allotted, called up and fully paid	£	£
207 Ordinary Shares of £20.00 each	4,140	4,040

During the year there was an increase in membership of the community shop.

	2025		2024	
	£	£	£	£
TURNOVER				
Shop sales		99,033		98,945
Newspapers		41,595		47,157
Grants received		1,800		1,800
		142,428		147,902
COST OF SALES				
Shop purchases	76,378		76,755	
Events	2,138		611	
Newspaper costs	41,706		45,024	
Wages and salaries	18,806		17,328	
		(139,028)		(139,718)
GROSS PROFIT		3,400		8,184
Administrative Expenses				
Rent	3,600		3,600	
Light and heat	4,076		5,406	
Computer and IT consumables	740		710	
Repairs, renewals and maintenance	1,569		1,319	
Insurance	862		861	
Printing, postage and stationery	297		315	
Advertising and marketing costs	614		641	
Telecommunications and data costs	597		516	
Accountancy fees	500		500	
Bookkeeping and payroll costs	2,346		2,197	
Subscriptions	-		51	
Licences	125		111	
Bad debts written off	-		62	
Depreciation of plant and machinery	42		-	
Depreciation of fixtures and fittings	854		854	
Depreciation of computer equipment	199		360	
Depreciation of property improvements	2,176		2,176	
Sundry expenses	527		524	
		(19,124)		(20,203)

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Other Operating Income				
Donations	65		122	
Event income	9,765		8,765	
50:50 Club	4,445		4,453	
		14,275		13,340
OPERATING (LOSS)/PROFIT		(1,449)		1,321
Other interest receivable and similar income				
Bank interest receivable	193		262	
		193		262
Interest payable and similar charges				
Bank charges	44		21	
Credit card charges	1,958		1,811	
		(2,002)		(1,832)
LOSS FOR THE FINANCIAL YEAR		(3,258)		(249)