Registration Number: RS007755

Cilcain Community Shop Limited

Chairman's Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2026

Cilcain Community Shop Limited
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Cilcain Community Shop Limited
COMMITTEE OF MANAGEMENT AND OTHER INFORMATION

Committee of Management	Lindsay Smith Philip Higgins (Treasurer) Emily Riley (Chairperson) Lucie Skates Margaret Humphreys Ms Pauline Pybus (Appointed 10 February 2026)
Society Secretary	Lindsay Smith
Society Number	RS007755
Registered Office and Business Address	Cilcain Village Hall The Square Cilcain Flintshire CH7 5NN United Kingdom
Accountants	Crestmere Limited Chartered Certified Accountants Unit F1. Intec Ffordd y Parc Parc Menai Bangor Gwynedd LL57 4FG Wales Wildflower Accountants Limited Chartered Certified Accountants Office 5 Belgravia House Grosvenor Street Mold Flintshire CH7 1EJ Wales

Cilcain Community Shop Limited
CHAIRMAN'S ANNUAL REPORT
for the financial year ended 31 March 2026

The Committee of Management present their report and the unaudited financial statements for the financial year ended 31 March 2026.

Committee of Management
The Committee of Management who served during the financial year are as follows:

Lindsay Smith
Philip Higgins (Treasurer)
Emily Riley (Chairperson)
Lucie Skates
Margaret Humphreys
Ms Pauline Pybus (Appointed 10 February 2026)

Statement of Committee of Management Responsibilities

The Committee of Management are responsible for preparing the Committee of Management Report and the financial statements in accordance with applicable law and regulations.

society law requires the Committee of Management to prepare financial statements for each financial year. Under that law the Committee of Management have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under society law the Committee of Management 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 society and of the profit or loss of the society for that period.

In preparing these financial statements, the Committee of Management are required to:
- select suitable accounting policies and apply them consistently;
- make judgements 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 society will continue in business.

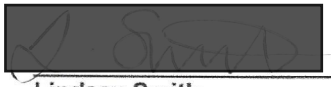
The Committee of Management are responsible for keeping adequate accounting records that are sufficient to show and explain the society's transactions and disclose with reasonable accuracy at any time the financial position of the society and enable them to ensure that the financial statements comply with the Co-operative and Community Benefit Societies Act 2014. They are also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accounts preparation and independent review
The financial statements were prepared for the committee by Wildflower Accountancy Limited and reviewed by Barrie Buels FCCA, FCIE of Crestmere Limited

On behalf of the Committee of Management

Emily Riley (Chairperson)
Chairperson

Philip Higgins (Treasurer)



Lindsay Smith
Secretary

28 October 2026

Cilcain Community Shop Limited
CHARTERED CERTIFIED ACCOUNTANTS REPORT
to the Committee of Management on the preparation of the unaudited statutory accounts of Cilcain Community Shop Limited for the financial year ended 31 March 2026

In order to assist you to fulfil your duties under the Co-operative and Community Benefit Societies Act 2014, we have reviewed for your approval the accounts of Cilcain Community Shop Limited for the financial year ended 31 March 2026 which comprise the Profit and Loss Account, the Balance Sheet and the related notes thereto from the society's accounting records and from information and explanations you have given to us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at
<http://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at
<http://www.accaglobal.com/ie/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>

Basis of opinion
Our procedures consisted of comparing the accounts with the books of account kept by the society and making such limited enquiries of the officers of the society as we considered necessary for the purpose of this report. These procedures provide the only assurance expressed in our opinion.

Opinion
In our opinion:

- the revenue account and balance sheet for year ended year are in agreement with the books of account kept by the society under section 75 of the Co-operative and Community Benefit Societies Act 2014;

- having regard only to, and on the basis of the information contained in the books of account, the revenue account and balance sheet for the year ended year comply with the requirements of the Co-operative and Community Benefit Societies Act 2014; and

- the society met the financial criteria enabling it to disapply the requirement to have an audit of the accounts for the year specified in section 84 of the Co-operative and Community Benefit Societies Act 2014.

Barrie Buels FCCA, FCIE
for and on behalf of
CRESTMERE LIMITED
Chartered Certified Accountants and Independent Reviewer
Unit F1. Intec
Ffordd y Parc
Parc Menai
Bangor
Gwynedd
LL57 4FG
Wales

28 October 2026

Cilcain Community Shop Limited
PROFIT AND LOSS ACCOUNT
for the financial year ended 31 March 2026

	Notes	2026 £	2025 £
Turnover		**152,771**	153,614
Cost of sales		**(142,463)**	(137,810)
Gross profit		**10,308**	15,804
Administrative expenses		**(14,583)**	(16,154)
Other operating income		**3,088**	1,632
Operating (loss)/profit		**(1,187)**	1,282
Interest receivable and similar income		**72**	-
(Loss)/profit before taxation		**(1,115)**	1,282
Tax on (loss)/profit		**(160)**	(19)
(Loss)/profit for the financial year		**(1,275)**	1,263

Cilcain Community Shop Limited

Registration Number: RS007755

BALANCE SHEET

as at 31 March 2026

	Notes	2026 £	2025 £
Fixed Assets			
Tangible assets	4	-	1,734
Current Assets			
Stocks	5	11,227	8,935
Debtors	6	696	993
Cash at bank and in hand		18,766	20,202
		30,689	30,130
Creditors: amounts falling due within one year	7	(2,256)	(1,926)
Net Current Assets		28,433	28,204
Total Assets less Current Liabilities		28,433	29,938
Capital and Reserves			
Share capital		10,920	11,150
Profit and Loss Account		17,513	18,788
Shareholders' Funds		28,433	29,938

The financial statements have been prepared in accordance with Co-operative and Community Benefit Society Act 2014 and in accordance with the provisions of FRS 102 Section 1A (Small Entities).

For the financial year ended 31 March 2026 the society was entitled to exemption from audit under section 83 of the Co-operative and Community Benefit Societies Act 2014.

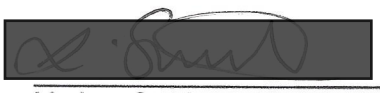
The Committee of Management confirm that the members have not required the society to obtain an audit of its financial statements for the financial year in question in accordance with section 84 of the Co-operative and Community Benefit Societies Act 2014.

The Committee of Management acknowledge their responsibilities for ensuring that the society keeps accounting records which comply with section 75 and for preparing financial statements which give a true and fair view of the state of affairs of the society as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 79 and 80 and which otherwise comply with the requirements of the Co-operative and Community Benefit Societies Act 2014 relating to financial statements, so far as applicable to the society.

Approved by the Committee of Management and authorised for issue on 28 October 2026 and signed on its behalf by

Emily Riley (Chairperson)
Chairperson

Philip Higgins (Treasurer)



Lindsay Smith
Secretary

1. General Information

Cilcain Community Shop Limited is a society incorporated and registered in the United Kingdom. The registered number of the society is RS007755. The registered office of the society is Cilcain Village Hall, The Square, Cilcain, Flintshire, CH7 5NN, United Kingdom which is also the principal place of business of the society. Community Shop The financial statements have been presented in Pound (£) which is also the functional currency of the society.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the society's financial statements.

Statement of compliance
The financial statements of the society for the financial year ended 31 March 2026 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Co-operative and Community Benefit Societies Act 2014.

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

Turnover
Turnover comprises the invoice value of goods supplied by the society, exclusive of trade discounts and value added tax.

Tangible assets and depreciation
Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	25% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks
Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors
Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors
Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits
The society operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the society in an independently administered fund.

Cilcain Community Shop Limited
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2026

Taxation and deferred taxation
Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the society's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

3. Employees

The average monthly number of employees, including Committee of Management, during the financial year was 2, (2025 - 2).

	2026 Number	2025 Number
Total	**2**	2

4. Tangible assets

	Fixtures, fittings and equipment £	**Total £**
Cost		
At 1 April 2025	13,240	13,240
Additions	486	486
At 31 March 2026	13,726	13,726
Depreciation		
At 1 April 2025	11,506	11,506
Charge for the financial year	2,220	2,220
At 31 March 2026	13,726	13,726
Net book value		
At 31 March 2026	-	-
At 31 March 2025	1,734	1,734

5. Stocks

	2026 £	2025 £
Finished goods and goods for resale	**11,227**	8,935

The replacement cost of stock did not differ significantly from the figures shown.

6. Debtors

	2026 £	2025 £
Taxation (Note 8)	**696**	993

Cilcain Community Shop Limited
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2026

7. Creditors

Amounts falling due within one year	**2026** **£**	2025 £
Trade creditors	**2,096**	1,907
Taxation (Note 8)	**160**	19
	2,256	1,926

8. Taxation

	2026 **£**	2025 £
Debtors:		
VAT	**696**	993
Creditors:		
Corporation tax	**160**	19

9. Capital commitments

The society had no material capital commitments at the financial year-ended 31 March 2026.

10. Post-Balance Sheet Events

There have been no significant events affecting the society since the financial year-end.

CILCAIN COMMUNITY SHOP LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

Cilcain Community Shop Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 31 March 2026

	2026	2025
	£	£
Sales	**152,771**	153,614
Costs		
Opening stock	**8,935**	8,244
Goods for resale	**111,519**	111,126
Wages and salaries	**31,965**	26,419
Staff pension	**1,271**	956
	153,690	146,745
Closing stock	**(11,227)**	(8,935)
	142,463	137,810
Gross profit	**10,308**	15,804
Administrative expenses		
Insurance	**478**	477
Shop operations consumables	**763**	641
Advertising	**80**	80
Telephone Broadband	**576**	573
Entertaining	**349**	29
Accountancy	**-**	90
Square Fees	**1,621**	1,808
General expenses	**47**	-
Electricity 100%	**4,811**	7,311
Ash Waste	**2,281**	1,566
Subscriptions	**719**	364
Depreciation of tangible assets	**2,220**	2,522
Charitable donations	**638**	693
	14,583	16,154
Miscellaneous income		
Sundry income	**3,088**	1,632
Bank interest	**72**	-
	3,160	1,632
Net (loss)/profit	**(1,115)**	1,282