

ASHTON HAYES COMMUNITY HUB LIMITED

**MANAGEMENT COMMITTEE MEMBERS' REPORT AND FINANCIAL
STATEMENTS**

FOR YEAR ENDED 30 NOVEMBER 2025

ASHTON HAYES COMMUNITY HUB LIMITED

SOCIETY INFORMATION

Management Committee Members: Hugo Deynem

Lisa Allman

Kate Harrison

Linda Peppin

John Hirst

James Lutton

Matt Clark

David Wilson

Registered number

RS007662

Registered office

C/o Ashton Hayes & Mouldsworth Community Shop Ltd

Kelsall Road

Ashton Hayes

Chester

CH3 8BH

Accountants

AM Wyatt & Co Ltd

Adlink House

86 The Highway

Hawarden

CH5 3DJ

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**MANAGEMENT COMMITTEE MEMBERS'S REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2025**

The Management Committee Members present their report and the financial statements for the year ended 30 November 2025.

Management Committee Members

The Management Committee Members who served during the year were:

Hugo Deynem
Lisa Allman
Kate Harrison
Linda Peppin
John Hirst
James Lutton
Matt Clark
David Wilson

Small companies note

In preparing this report, the Management Committee Members have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.



Mr H Deynem - Chair

Date: *7 May 2026*

**INDEPENDENT REPORTING ACCOUNTANTS' REPORT TO THE MEMBERS ON THE
UNAUDITED ACCOUNTS OF ASHTON HAYES COMMUNITY HUB LIMITED FOR THE
YEAR ENDED 30 NOVEMBER 2025**

Independent reporting accountant's report to the members on the unaudited accounts of Ashton Hayes Community Hub Limited.

We report on the accounts for the year ended 30 November 2025 set out on pages 6 to 16.

Respective responsibilities of the committee of management and the independent reporting accountant.

The society's committee of management is responsible for the preparation of the accounts, and they consider that the society is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

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 profit and loss account and balance sheet for the year ended 30 November 2025 are in agreement with the books 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 30 November 2025 comply with the requirements of the Co-Operative and Community Benefits 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 Benefits Societies Act 2014.

AM Wyatt & Co Limited
Adlink House
86 The Highway
Hawarden
CH5 3DJ

PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 NOVEMBER 2025

	Note	2025 £	2024 £
Turnover	.	5,000	0
Cost of sales		0	0
Gross Profit		<u>5,000</u>	<u>0</u>
Administrative expenses		(56,561)	(92,737)
Other operating income	3	32,950	54,148
Operating Loss		<u>(18,611)</u>	<u>(38,574)</u>
Interest payable and similar expenses		0	0
Interest receivable		2,313	1,774
Loss before tax		<u>(16,297)</u>	<u>(36,816)</u>
Tax on profit		0	0
Shares refunded during the year		<u>0</u>	<u>0</u>
Total comprehensive loss for the year		<u><u>(16,297)</u></u>	<u><u>(36,816)</u></u>

The notes on pages 10 to 16 form part of these financial statements.

BALANCE SHEET

FOR THE YEAR ENDED 30 NOVEMBER 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	5	337,105	142,462
		<u> </u>	<u> </u>
Current assets			
Debtors: amounts falling due within one year	6	2,090	2,407
Cash at bank and in hand	7	59,684	168,727
		<u> </u>	<u> </u>
		61,774	171,134
Creditors: amounts falling due within one year	8	(11,249)	(53,169)
		<u> </u>	<u> </u>
Net current assets		50,525	117,965
		<u> </u>	<u> </u>
Total assets less current liabilities		387,630	260,427
Creditors: amounts falling due after more than one year	9	(100,000)	0
		<u> </u>	<u> </u>
Net assets		287,630	260,427
		<u> </u>	<u> </u>
Capital and reserves			
Called up share capital	10	337,250	293,750
Profit and loss account		(49,620)	(33,323)
		<u> </u>	<u> </u>
		287,630	260,427
		<u> </u>	<u> </u>

The Management Committee Members consider that the Society is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Society to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006. The Management Committee Members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The Society's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.


ASHTON HAYES COMMUNITY HUB LIMITED

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

Mr H Deynem

Chair: 
Date: 7 May 2026

Mrs L Allman

Secretary: 
Date: 7/5/26

Mr D Wilson

Management Committee Member: 
Date: 7 May 2026

The notes on pages 10 to 15 form part of these financial statements.

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 NOVEMBER 2025**

	Called up share capital £	Profit and loss account £	Total equity £
At 1 December 2023	0	3,493	3,493
Comprehensive income for the year			
Profit for the year	0	(36,816)	(36,816)
Shares issued during the year	293,750	0	293,750
At 1 December 2024	293,750	(33,323)	260,427
Comprehensive income for the year			
Loss for the year	0	(16,297)	(16,297)
Shares issued during the year	43,500	0	43,500
At 30 November 2025	337,250	(49,620)	287,630

The notes on pages 10 to 16 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025**

1. General information

Ashton Hayes Community Hub Limited ("the Society") is a registered Society and a private company limited by shares and incorporated in England and Wales. The Company's registered number is RS007662.

2. Accounting policies

2.1. Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Companies Act 2006 and the Cooperative and Community Benefit Societies Act 2014. The address of the registered office is given in the Society information at the start of these accounts.

The preparation of financial statements in compliance with FRS 102 required the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Society's accounting policies.

The financial statements are presented in sterling which is the functional currency of the Society and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2. Going concern

The financial statements have been prepared on a going concern basis as the Management Committee Members believe that no material uncertainties exist. The Members have considered the level of funds held and the expected level income and expenditure for 12 months from authorising these financial statements. The level of funds is deemed sufficient for the Society to be able to continue as a going concern.

2.3. Revenue

Turnover is measured at the fair value of the consideration received or receivable net of VAT and trade discounts.

Interest income is recognised using the effective interest method.

2.4. Government grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on investment assets have been allocated against the investment in full. The property will not be depreciated.

Grants of a revenue nature are recognised in the Profit and Loss account in the same period as the related expenditure.

2.5. Borrowing costs

All borrowing costs are recognised in profit or loss in the year which they are incurred.

2.6. Taxation

Tax is recognised in the profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Society operates and generates income.

2.7. Tangible fixed assets

Tangible fixed assets costing £100 or more are capitalised.

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. Depreciation will start once in use.

Depreciation is provided on the following basis:

Freehold property	- 2% straight line
Plant & machinery	- 10% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.8. Debtors

Debtors are recognised when the Society is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

2.9. Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of no more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.10. Creditors

Creditors are recognised when the Society has a present legal or constructive obligation resulting from a past event and the settlement is expected to result in an outflow of economic benefits.

2.11. Financial Instruments

The Society only holds basic Financial Instruments. The financial assets and financial liabilities of the Society are as follows:

Debtors – other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 8. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Notes 10 and 11. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver services rather than cash or another financial instrument.

3. Other operating income

	2025	2024
	£	£
Government grants receivable	0	52,500
Donations	32,950	1,648
	<u>32,950</u>	<u>54,148</u>

4. Operating profit

The operating profit is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets	4,702	0

5. Tangible Fixed Assets

	Freehold property £	Plant & machinery £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation					
At 1 December 2024	142,462	0	0	0	142,462
Additions	108,488	90,856	0	0	199,344
At 30 November 2025	<u>250,950</u>	<u>90,856</u>	<u>0</u>	<u>0</u>	<u>341,806</u>
Depreciation					
As at 1 December 2024	0	0	0	0	0
Charge for the year on owned assets	1,673	3,029	0	0	4,702
At 30 November 2025	<u>1,673</u>	<u>3,029</u>	<u>0</u>	<u>0</u>	<u>4,702</u>
Net book value					
As at 30 November 2025	<u>249,277</u>	<u>87,828</u>	<u>0</u>	<u>0</u>	<u>337,105</u>
At 30 November 2024	<u>142,462</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>142,462</u>

6. Debtors

	30 November 2025 £	30 November 2024 £
Trade Debtors	1,200	0
Prepayments	0	0
VAT	890	2,407
	<u>2,090</u>	<u>2,407</u>

7. Cash and cash equivalents

	30 November 2025	30 November 2024
	£	£
Cash at bank and in hand	59,684	168,727
	<u>59,684</u>	<u>168,727</u>

8. Creditors: Amounts falling due within one year

	30 November 2025	30 November 2024
	£	£
Loans	0	0
Trade Creditors	6,249	3,169
Corporation tax	0	0
Other creditors	5,000	0
Accruals and deferred income	0	50,000
	<u>11,249</u>	<u>53,169</u>

9. Creditors: Amounts falling due after one year

	30 November 2025	30 November 2024
	£	£
Loans	100,000	0
	<u>100,000</u>	<u>0</u>

The above loan from the Parish Council is secured by a 2nd charge over the Golden Lion Public House.
The loan is interest free

10. Share capital

	30 November 2025	30 November 2024
	£	£
Allotted, called up and fully paid	337,250	293,750
	<u>337,250</u>	<u>293,750</u>

11. Related party transactions

There were no transactions with related parties to report during the year.

12. Other

The Secretary of State for Levelling up, Housing & Communities has the 1st legal charge over the Golden Lion Public House.

DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 NOVEMBER 2025

	30 November 2025	30 November 2024
	£	£
Turnover	5,000	0
Cost of sales	0	0
Gross profit	<u>5,000</u>	<u>0</u>
Other operating income	<u>32,950</u>	<u>54,148</u>
Less: overheads		
Administration expenses	(56,560)	(92,738)
Operating profit	<u>(18,610)</u>	<u>(38,590)</u>
Interest receivable	2,313	1,774
Tax on profit on ordinary activities	0	0
(Loss)/Profit for the year	<u>(16,297)</u>	<u>(36,816)</u>

**SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2025**

	30 November 2025	30 November 2024
	£	£
Administration expenses		
Travel	0	48
Accountancy	1,292	0
Rates	1,895	0
IT software & consumables	22	38
Printing and stationery	19	537
Postage	19	7
Legal fees	780	10,011
Advertising and marketing	709	789
Consulting	832	2,083
Bank charges	392	256
Sundry expenses	33	46
Light and heat	2,963	2,800
Cleaning	4,466	4,507
Insurances	4,405	4,577
Repairs and maintenance	34,031	67,039
Depreciation – plant and machinery	3,029	0
Depreciation – freehold property	1,673	0
	<hr/>	<hr/>
	56,560	92,738
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