

**REPORT OF THE DIRECTORS AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025**  
**FOR**  
**MORTIMER COMMUNITY BENEFIT SOCIETY**  
**LIMITED**

D.R.E. & Co. Limited  
Chartered Accountants  
Number 5  
The Business Quarter  
Eco Park Road  
Ludlow  
Shropshire  
SY8 1FD

**MORTIMER COMMUNITY BENEFIT SOCIETY**  
**LIMITED**

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**FOR THE YEAR ENDED 30 JUNE 2025**

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**MORTIMER COMMUNITY BENEFIT SOCIETY  
LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**DIRECTORS:**

G Whitlock  
J Stokes  
A Kinsey  
T Rogers  
A Hordern  
D Bradford  
L Bradford  
P Welch  
D Moore

**SECRETARY:**

D Moore

**REGISTERED OFFICE:**

Yarpole Community Village Shop  
Green Lane  
Yarpole  
Leominster  
Herefordshire  
HR6 0BD

**REGISTERED NUMBER:**

RS007793 (England and Wales)

**ACCOUNTANTS:**

D.R.E. & Co. Limited  
Chartered Accountants  
Number 5  
The Business Quarter  
Eco Park Road  
Ludlow  
Shropshire  
SY8 1FD

**MORTIMER COMMUNITY BENEFIT SOCIETY**  
**LIMITED**

**REPORT OF THE DIRECTORS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

The directors present their report with the financial statements of the company for the year ended 30 June 2025.

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of carrying out business for the benefit of the community.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 July 2024 to the date of this report.

G Whitlock  
J Stokes  
A Kinsey  
T Rogers  
A Hordern  
D Bradford  
L Bradford  
P Welch

Other changes in directors holding office are as follows:

D Moore was appointed as a director after 30 June 2025 but prior to the date of this report.

T Dawson ceased to be a director after 30 June 2025 but prior to the date of this report.

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the Report of the Directors 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 these financial statements, the directors are required to:

- select suitable accounting policies and then 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 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.

**MORTIMER COMMUNITY BENEFIT SOCIETY  
LIMITED**

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 30 JUNE 2025**

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

**ON BEHALF OF THE BOARD:**

D Moore - Secretary

19 November 2025

**MORTIMER COMMUNITY BENEFIT SOCIETY**  
**LIMITED**

**INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	30.6.25 £	30.6.24 £
<b>TURNOVER</b>		<b>194,554</b>	68,334
Cost of sales		<b>(167,207)</b>	(47,507)
<b>GROSS PROFIT</b>		<b>27,347</b>	20,827
Administrative expenses		<b>(38,958)</b>	(32,938)
		<b>(11,611)</b>	(12,111)
Other operating income		<b>10,186</b>	18,400
<b>OPERATING (LOSS)/PROFIT</b>	4	<b>(1,425)</b>	6,289
Interest receivable and similar income		<b>6</b>	-
		<b>(1,419)</b>	6,289
Interest payable and similar expenses		<b>(126)</b>	(1,331)
<b>(LOSS)/PROFIT BEFORE TAXATION</b>		<b>(1,545)</b>	4,958
Tax on (loss)/profit		<b>-</b>	-
<b>(LOSS)/PROFIT FOR THE FINANCIAL YEAR</b>		<b>(1,545)</b>	4,958

The notes form part of these financial statements

**MORTIMER COMMUNITY BENEFIT SOCIETY**  
**LIMITED (REGISTERED NUMBER: RS007793)**

**BALANCE SHEET**  
**30 JUNE 2025**

	Notes	30.6.25 £	30.6.24 £
<b>FIXED ASSETS</b>			
Tangible assets	5	250,788	255,873
<b>CURRENT ASSETS</b>			
Stocks		3,720	3,828
Debtors	6	3,784	1,772
Cash at bank and in hand		21,106	24,713
		<b>28,610</b>	30,313
<b>CREDITORS</b>			
Amounts falling due within one year	7	27,137	23,880
<b>NET CURRENT ASSETS</b>		<b>1,473</b>	6,433
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>252,261</b>	262,306
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	12,750	20,750
<b>NET ASSETS</b>		<b>239,511</b>	241,556
<b>CAPITAL AND RESERVES</b>			
Called up share capital		259,450	259,950
Retained earnings		(19,939)	(18,394)
		<b>239,511</b>	241,556

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**MORTIMER COMMUNITY BENEFIT SOCIETY  
LIMITED (REGISTERED NUMBER: RS007793)**

**BALANCE SHEET - continued**  
**30 JUNE 2025**

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

The financial statements were approved by the Board of Directors and authorised for issue on 19 November 2025 and were signed on its behalf by:

L Bradford - Director

J Stokes - Director

D Moore - Director

The notes form part of these financial statements



**MORTIMER COMMUNITY BENEFIT SOCIETY**  
**LIMITED**

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

	<b>Called up share capital £</b>	<b>Retained earnings £</b>	<b>Total equity £</b>
<b>Balance at 1 July 2023</b>	251,604	(24,506)	227,098
<b>Changes in equity</b>			
Increase in share capital	11,500	-	11,500
Reduction in share capital	(2,000)	-	(2,000)
Correction to share capital	(1,154)	1,154	-
Total comprehensive income	-	4,958	4,958
<b>Balance at 30 June 2024</b>	<u>259,950</u>	<u>(18,394)</u>	<u>241,556</u>
<b>Changes in equity</b>			
Increase in share capital	500	-	500
Reduction in share capital	(1,000)	-	(1,000)
Total comprehensive income	-	(1,545)	(1,545)
<b>Balance at 30 June 2025</b>	<u><u>259,450</u></u>	<u><u>(19,939)</u></u>	<u><u>239,511</u></u>

The notes form part of these financial statements

**MORTIMER COMMUNITY BENEFIT SOCIETY**  
**LIMITED**

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

**1. STATUTORY INFORMATION**

Mortimer Community Benefit Society Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention. The accounts have been prepared on a going concern basis.

The financial statements are presented in Sterling (£) rounded to the nearest £1.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on reducing balance
Plant and machinery etc	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial assets, including trade and other receivables and cash and bank balances, are initially recognised at transaction price and subsequently carried at amortised cost with an assessment for objective evidence of impairment. Any impairment is recognised in profit and loss.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards or control of the ownership of the asset are transferred to another party.

Basic financial liabilities including trade and other creditors are initially recognised at transaction price and subsequently carried at amortised cost.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

**Taxation**

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 8 (2024 - 1).

**MORTIMER COMMUNITY BENEFIT SOCIETY**  
**LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2025**

4. **OPERATING (LOSS)/PROFIT**

The operating loss (2024 - operating profit) is stated after charging:

	30.6.25	30.6.24
	£	£
Depreciation - owned assets	<u>6,940</u>	<u>7,070</u>

5. **TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 July 2024	282,297	18,690	300,987
Additions	-	1,855	1,855
	<u>282,297</u>	<u>20,545</u>	<u>302,842</u>
At 30 June 2025			
<b>DEPRECIATION</b>			
At 1 July 2024	32,329	12,785	45,114
Charge for year	5,000	1,940	6,940
	<u>37,329</u>	<u>14,725</u>	<u>52,054</u>
At 30 June 2025			
<b>NET BOOK VALUE</b>			
At 30 June 2025	<u>244,968</u>	<u>5,820</u>	<u>250,788</u>
At 30 June 2024	<u>249,968</u>	<u>5,905</u>	<u>255,873</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.25	30.6.24
	£	£
Trade debtors	-	192
Other debtors	-	145
Accrued income	850	-
Prepayments	<u>2,934</u>	<u>1,435</u>
	<u>3,784</u>	<u>1,772</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.25	30.6.24
	£	£
Other loans	7,800	9,600
Trade creditors	5,624	9,039
Social security and other taxes	2,026	-
VAT	8,244	3,154
Other creditors	258	637
Accrued expenses	<u>3,185</u>	<u>1,450</u>
	<u>27,137</u>	<u>23,880</u>

**MORTIMER COMMUNITY BENEFIT SOCIETY**  
**LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2025**

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>30.6.25</b>	30.6.24
	<b>£</b>	£
Other loans - 1-2 years	<b><u>12,750</u></b>	<u>20,750</u>

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS**  
**ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**MORTIMER COMMUNITY BENEFIT SOCIETY**  
**LIMITED**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Mortimer Community Benefit Society Limited for the year ended 30 June 2025 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

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

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

It is your duty to ensure that Mortimer Community Benefit Society Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Mortimer Community Benefit Society Limited. You consider that Mortimer Community Benefit Society Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Mortimer Community Benefit Society 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 statutory financial statements.

D.R.E. & Co. Limited  
Chartered Accountants  
Number 5  
The Business Quarter  
Eco Park Road  
Ludlow  
Shropshire  
SY8 1FD

20 November 2025

**MORTIMER COMMUNITY BENEFIT SOCIETY**  
**LIMITED**

**TRADING AND PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	30.6.25		30.6.24	
	£	£	£	£
<b>Sales</b>		<b>194,554</b>		68,334
<b>Cost of sales</b>				
Purchases	75,529		31,545	
Directors' salaries	6,792		3,892	
Directors' social security	-		66	
Wages	41,358		1,238	
Pensions	213		-	
Sub contractors	45,142		14,062	
Terminal charges	1,893		532	
	<u>170,927</u>		<u>51,335</u>	
Closing stock	(3,720)		(3,828)	
		<u>167,207</u>		<u>47,507</u>
<b>GROSS PROFIT</b>		<b>27,347</b>		20,827
<b>Other income</b>				
Rents received	5,163		3,313	
Sundry receipts	5,023		2,800	
Surrender of lease	-		12,287	
Other interest	6		-	
	<u>6</u>	<u>10,192</u>	<u>-</u>	<u>18,400</u>
		<b>37,539</b>		39,227
<b>Expenditure</b>				
Rates and water	2,281		955	
Insurance	2,377		1,885	
Light and heat	10,265		4,107	
Repairs to property	617		10,203	
Cleaning and waste disposal	2,789		316	
Hire of plant and machinery	-		202	
Telephone	637		331	
Post and stationery	77		25	
Licences	658		562	
Repairs and renewals	1,970		2,453	
Sundry expenses	1,328		80	
Accountancy	1,550		1,550	
Subscriptions	753		561	
Legal and professional fees	6,570		2,261	
Donations	50		-	
	<u>50</u>	<u>31,922</u>	<u>-</u>	<u>25,491</u>
Carried forward		<b>5,617</b>		13,736

This page does not form part of the statutory financial statements

**MORTIMER COMMUNITY BENEFIT SOCIETY  
LIMITED**

**TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2025**

	30.6.25		30.6.24	
	£	£	£	£
Brought forward		<b>5,617</b>		13,736
<b>Finance costs</b>				
Bank charges	<b>97</b>		72	
Loan	-		1,314	
CTSA interest	-		6	
VAT interest	<b>126</b>		3	
PAYE interest	-		8	
		<b>223</b>		1,403
		<b>5,394</b>		12,333
<b>Depreciation</b>				
Freehold property	<b>4,999</b>		5,101	
Fixtures and fittings	<b>1,940</b>		1,969	
		<b>6,939</b>		7,070
		<b>(1,545)</b>		5,263
<b>Loss on disposal of fixed assets</b>				
Fixtures and fittings		-		305
<b>NET (LOSS)/PROFIT</b>		<b>(1,545)</b>		<b>4,958</b>

This page does not form part of the statutory financial statements