Company registration number: 9307

Neston Community Energy Limited

Unaudited financial statements

30 March 2026

Neston Community Energy Limited

Contents

Neston Community Energy Limited

Directors and other information

Board of Directors	Andrew Mills	
	Robert Thrift	
	David Wetherell	(Resigned 19 May 2026)
	Robina Heatherington	
	Peter Burke	(Resigned 21 May 2025)
	Susan Davies	(Resigned 19 September 2025)

Secretary David Wetherell

Company number 9307

Registered office
Neston Community Youth Centre
Burton Road
Neston
Cheshire
CH64 9RE

Business address
Neston Community Youth Centre
Burton Road
Neston
Cheshire
CH64 9RE

Accountant
Lucy Brooks
20 Henley Road
Neston
Cheshire
CH64 0SG

Bankers
NatWest Bank
86 Whitby Road
Ellesmere Port
Cheshire
CH65 0AT

Neston Community Energy Limited

Directors report
Year ended 30 March 2026

The Board present their report and the unaudited financial statements of the society for the year ended 30 March 2026.

Principal activity

The principal activity of the society during the period was looking into the feasibility of renewable energy sources for the community of Neston and the surrounding area.

Directors

The directors who served the society during the year were as follows:

Andrew Mills	
Robert Thrift	
David Wetherell	(Resigned 19 May 2026)
Robina Heatherington	
Peter Burke	(Resigned 21 May 2025)
Susan Davies	(Resigned 19 September 2025)

Board responsibilities statement

The Board are responsible for preparing the directors report and the financial statements in accordance with applicable law and regulations.

Co-operative and Community Benefit Society legislation requires the Board to prepare financial statements for each financial period. Under that law the Board have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under the Co-operative and Community Benefit Society legislation the Board 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 the surplus or deficit of the society for that period.

In preparing these financial statements, the Board are required to:
- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the society will continue in business.

The Board 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.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within the Co-operative and Community Benefit Societies Act 2014.

This report was approved by the board of directors on 14 September 2026 and signed on behalf of the board by:

D Wetherell

David Wetherell
Secretary

Neston Community Energy Limited

Report to the board of directors on the preparation of the unaudited statutory financial statements of Neston Community Energy Limited Year ended 30 March 2026

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the financial statements of Neston Community Energy Limited for the year ended 30 March 2026 which comprise the statement of comprehensive income, statement of financial position, statement of changes in equity and related notes from the company's accounting records and from information and explanations you have given me.

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

This report is made solely to the board of directors of Neston Community Energy Limited, as a body, in accordance with the terms of my engagement letter. My work has been undertaken solely to prepare for your approval the financial statements of Neston Community Energy Limited and state those matters that we have agreed to state to the board of directors of Neston Community Energy Limited as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/tf-163-jan-24.pdf. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Neston Community Energy Limited and its board of directors as a body for my work or for this report.

It is your duty to ensure that Neston Community Energy 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 profit of Neston Community Energy Limited. You consider that Neston Community Energy Limited is exempt from the statutory audit requirement for the year.

I have not been instructed to carry out an audit or a review of the financial statements of Neston Community Energy Limited. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory financial statements.

Lucy Brooks

20 Henley Road
Neston
Cheshire
CH64 0SG

14 September 2026

Neston Community Energy Limited

Statement of comprehensive income
Year ended 30 March 2026

	Note	**2026**	2025
		£	£
Turnover		-	-
Other operating income		1,950	40,628
Other operating expenses		(988)	(40,058)
Operating profit		962	570
Profit before taxation		962	570
Tax on profit		-	-
Profit for the financial year and total comprehensive income		962	570

All the activities of the company are from continuing operations.

The notes on pages 9 to 10 form part of these financial statements.

Neston Community Energy Limited

Statement of financial position
30 March 2026

	Note	2026 £	2026 £	2025 £	2025 £
Current assets					
Debtors	**4**	255		22,760	
Cash at bank and in hand		2,027		2,413	
		2,282		25,173	
Creditors: amounts falling due within one year	**5**	(740)		(24,593)	
Net current assets			1,542		580
Total assets less current liabilities			1,542		580
Net assets			1,542		580
Capital and reserves					
Called up share capital			10		10
Profit and loss account			1,532		570
Shareholders funds			1,542		580

For the year ending 30 March 2026 the members have allowed the directors to disapply the audit requirement in accordance with Section 84 of the Co-operative and Community Benefit Societies Act 2014 by a resolution passed at the Annual General Meeting.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 9 to 10 form part of these financial statements.

Statement of financial position (continued)
30 March 2026

These financial statements were approved by the board of directors and authorised for issue on 14 September 2026, and are signed on behalf of the board by:

Andrew Mills	Robert Thrift
Director	Director

Company registration number: 9307

The notes on pages 9 to 10 form part of these financial statements.

Neston Community Energy Limited

Statement of changes in equity
Year ended 30 March 2026

	Called up share capital	Profit and loss account	**Total**
	£	£	**£**
At 31 March 2024	-	-	-
Profit for the year		570	570
Total comprehensive income for the year	-	570	570
Issue of shares	10		10
Total investments by and distributions to owners	10	-	10
At 30 March 2025 and 31 March 2025	10	570	580
Profit for the year		962	962
Total comprehensive income for the year	-	962	962
At 30 March 2026	10	1,532	1,542

1. General information

The company is a community benefit society, limited by shares, registered in England and Wales with the Financial Conduct Authority under the Co-operative and Community Benefit Societies Act 2014, registration number 9307. The address of the registered office is Neston Community Youth Centre, Burton Road, Neston, Cheshire, CH64 9RE.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Taxation

For the period ended 30 March 2026 the society is not subject to corporation tax as it is a non-trading community benefit society.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the community benefit society will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the community benefit society recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

4. Debtors

	2026	2025
	£	£
Other debtors	255	22,760

5. Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	-	22,512
Other creditors	740	2,081
	740	24,593

6. Directors advances, credits and guarantees

During the year the directors entered into the following advances and credits with the company:

2026

	Balance brought forward	Advances /(credits) to the directors	Balance o/standing
	£	**£**	**£**
Andrew Mills	(50)	-	(50)
Robert Thrift	(50)	-	(50)
David Wetherell	(86)	-	(86)
Robina Heatherington	(50)	-	(50)
	(236)	-	(236)

2025

	Balance brought forward	Advances /(credits) to the directors	Balance o/standing
	£	£	£
Andrew Mills	-	(50)	(50)
Robert Thrift	-	(50)	(50)
David Wetherell	-	(86)	(86)
Robina Heatherington	-	(50)	(50)
	-	(236)	(236)

The following pages do not form part of the statutory accounts.

Neston Community Energy Limited

Detailed income statement
Year ended 30 March 2026

	2026	2025
	£	£
Overheads		
Administrative expenses		
Room hire and events	(29)	(99)
Insurance	(199)	(94)
Website	(58)	(20)
Legal and professional	(52)	(150)
Feasibility studies and surveys	-	(37,825)
Accountancy fees	(504)	(600)
Auditors remuneration	-	(1,200)
General expenses	(1)	(35)
Subscriptions and memberships	(145)	(35)
	(988)	(40,058)
Other operating income		
Government grants recognised directly in income	1,950	40,475
Donations received	-	153
	1,950	40,628
Operating profit	962	570
Profit before taxation	962	570