

**Report of the Directors and
Unaudited Financial Statements for the Year Ended 31 August 2025
for
Amber Button Community C.i.c.**

Amber Button Community C.i.c.

**Contents of the Financial Statements
for the Year Ended 31 August 2025**

	Page
Company Information	1
Report of the Directors	2
Income Statement	3
Balance Sheet	4
Notes to the Financial Statements	5
Chartered Certified Accountants' Report	8
Detailed Income and Expenditure Account	9

Amber Button Community C.i.c.

**Company Information
for the Year Ended 31 August 2025**

DIRECTORS:

Mrs J A Cook
Mrs A Kujawa
Miss B I Hartley-Cook
D E Mills

REGISTERED OFFICE:

Seymour Chambers
92 London Road
Liverpool
Merseyside
L3 5NW

REGISTERED NUMBER:

11044944 (England and Wales)

ACCOUNTANTS:

Douglas Fairless Partnership
Seymour Chambers
92 London Road
Liverpool
Merseyside
L3 5NW

Amber Button Community C.i.c.

**Report of the Directors
for the Year Ended 31 August 2025**

The directors present their report with the financial statements of the company for the year ended 31 August 2025.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of other personal service activities.

DIRECTORS

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

Mrs J A Cook
Mrs A Kujawa

Other changes in directors holding office are as follows:

D E Hartley - resigned 25 September 2024
Miss B I Hartley-Cook - appointed 25 September 2024
D E Mills - appointed 25 September 2024

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:

Mrs J A Cook - Director

26 May 2026

Amber Button Community C.i.c.

**Income Statement
for the Year Ended 31 August 2025**

	Notes	31.8.25 £	£	31.8.24 £	£
TURNOVER			84,165		115,089
Cost of sales			14,933		53,712
GROSS SURPLUS			69,232		61,377
Distribution costs		1,280		1,343	
Administrative expenses		77,596		87,884	
			78,876		89,227
OPERATING DEFICIT and DEFICIT BEFORE TAXATION			(9,644)		(27,850)
Tax on deficit			(22)		248
DEFICIT FOR THE FINANCIAL YEAR			(9,622)		(28,098)

The notes form part of these financial statements

Balance Sheet
31 August 2025

	Notes	31.8.25 £	£	31.8.24 £	£
FIXED ASSETS					
Tangible assets	5		1,188		1,305
CURRENT ASSETS					
Stocks		7,006		8,940	
Debtors	6	1,294		1,088	
Cash at bank and in hand		15		43	
		<u>8,315</u>		<u>10,071</u>	
CREDITORS					
Amounts falling due within one year	7	<u>20,319</u>		<u>12,548</u>	
NET CURRENT LIABILITIES			<u>(12,004)</u>		<u>(2,477)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(10,816)</u>		<u>(1,172)</u>
PROVISIONS FOR LIABILITIES	8		<u>226</u>		<u>248</u>
NET LIABILITIES			<u><u>(11,042)</u></u>		<u><u>(1,420)</u></u>
RESERVES					
Income and expenditure account	9		<u>(11,042)</u>		<u>(1,420)</u>
			<u><u>(11,042)</u></u>		<u><u>(1,420)</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 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 surplus or deficit 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.

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 26 May 2026 and were signed on its behalf by:

Mrs J A Cook - Director

Amber Button Community C.i.c.

**Notes to the Financial Statements
for the Year Ended 31 August 2025**

1. STATUTORY INFORMATION

Amber Button Community C.i.c. is a private company, limited by guarantee, 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

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

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.

Fixtures and fittings - 15% 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.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

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.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to surplus or deficit 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 11 (2024 - 13).

Amber Button Community C.i.c.

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

4. OPERATING DEFICIT

The operating deficit is stated after charging:

	31.8.25	31.8.24
	£	£
Depreciation - owned assets	210	230
	<u>210</u>	<u>230</u>

5. TANGIBLE FIXED ASSETS

		Fixtures and fittings £
COST		
At 1 September 2024		1,535
Additions		93
		<u>1,628</u>
At 31 August 2025		<u>1,628</u>
DEPRECIATION		
At 1 September 2024		230
Charge for year		210
		<u>440</u>
At 31 August 2025		<u>440</u>
NET BOOK VALUE		
At 31 August 2025		<u>1,188</u>
At 31 August 2024		<u>1,305</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Inter-company	54	54
VAT	1,240	1,034
	<u>1,294</u>	<u>1,088</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Trade creditors	1,469	-
Social security and other taxes	5,418	3,790
Other creditors	82	82
Directors' current accounts	12,800	7,830
Accrued expenses	550	846
	<u>20,319</u>	<u>12,548</u>

8. PROVISIONS FOR LIABILITIES

	31.8.25	31.8.24
	£	£
Deferred tax	226	248
	<u>226</u>	<u>248</u>

Amber Button Community C.i.c.

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

8. PROVISIONS FOR LIABILITIES - continued

	Deferred tax £
Balance at 1 September 2024	248
Accelerated capital allowances	(22)
Balance at 31 August 2025	226

9. RESERVES

	Income and expenditure account £
At 1 September 2024	(1,420)
Deficit for the year	(9,622)
At 31 August 2025	(11,042)

**Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Amber Button Community C.i.c.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Amber Button Community C.i.c. for the year ended 31 August 2025 which comprise the Income Statement, Balance Sheet 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at accaglobal.com/rulebook.

This report is made solely to the Board of Directors of Amber Button Community C.i.c., 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 Amber Button Community C.i.c. and state those matters that we have agreed to state to the Board of Directors of Amber Button Community C.i.c., 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/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Amber Button Community C.i.c. 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 Amber Button Community C.i.c.. You consider that Amber Button Community C.i.c. 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 Amber Button Community C.i.c.. 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.

Douglas Fairless Partnership
Seymour Chambers
92 London Road
Liverpool
Merseyside
L3 5NW

Date:

Amber Button Community C.i.c.

**Detailed Income and Expenditure Account
for the Year Ended 31 August 2025**

	31.8.25		31.8.24	
	£	£	£	£
Sales		84,165		115,089
Cost of sales				
Opening stock	6,626		2,440	
Purchases	15,313		57,898	
	21,939		60,338	
Closing stock	(7,006)		(6,626)	
		14,933		53,712
GROSS SURPLUS		69,232		61,377
Expenditure				
Other operating leases	1,280		1,343	
Rent	-		4,903	
Insurance	990		1,405	
Light and heat	8,476		7,277	
Directors' salaries	31,695		9,096	
Wages	30,545		57,368	
Pensions	443		557	
Subscriptions	479		399	
Telephone	738		1,946	
Post and stationery	361		222	
Travelling	9		18	
Motor expenses	-		304	
Repairs and renewals	217		111	
Protective clothing	-		36	
Household and cleaning	53		81	
Sundry expenses	185		736	
Accountancy	986		565	
Computer costs	1,534		2,210	
Donations	50		-	
Entertainment	3		26	
PRS & Licences	41		164	
		78,085		88,767
		(8,853)		(27,390)
Finance costs				
Bank charges		581		230
		(9,434)		(27,620)
Depreciation				
Fixtures and fittings		210		230
NET DEFICIT		(9,644)		(27,850)