Registered number: RS004786

SCOOP AND SCALES COOPERATIVE MACCLESFIELD LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Third Sector Accountancy Ltd

Scoop and Scales Cooperative Macclesfield Limited
Contents

	Page
Society Information	1
Directors' Report	2—3
Accountant's Report	4
Revenue Account	5
Balance Sheet	6—7
Statement of Changes in Equity	8
Notes to the Financial Statements	9—11
The following pages do not form part of the statutory accounts:	
Detailed Revenue Account	12—13

Scoop and Scales Cooperative Macclesfield Limited
Society Information
For The Year Ended 31 March 2026

Directors	Matthew Todd Stephen Hirst William Abbott Lucy Allaby Emily Bartram Fabienne Donbavand Andrew Burgon J McGarey Sally Gilliver H Sparks M Penn Thomas Bartram
Society Number	RS004786
Registered Office	8 Fowler Street Macclesfield Cheshire SK10 2AN
Accountants	Third Sector Accountancy Limited Chartered Accountants Holyoake House Hanover Stret Manchester M60 0AS

The directors present their report and the financial statements for the year ended 31 March 2026.

Directors

The directors who held office during the year were as follows:

Matthew Todd		
Stephen Hirst		
William Abbott	Appointed	01/06/2025
Lucy Allaby		
Emily Bartram		
Fabienne Donbavand	Resigned	01/06/2025
Andrew Burgon		
J McGarey	Resigned	01/07/2025
Sally Gilliver		
H Sparks	Resigned	01/06/2025
M Penn	Resigned	01/06/2025
Thomas Bartram	Appointed	01/06/2025

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Society 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 society 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 society and of the profit or loss of the society for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 directors 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the society's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board

Stephen Hirst

Director
Date

Independent reporting accountant's report to the Directors on the unaudited accounts of Scoop and Scales Cooperative Macclesfield Limited

We report on the accounts for the year ended 31 March 2026 set out on pages 5 to 11.

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 revenue account and balance sheet for year ended 31 March 2026 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 31 March 2026 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.

Date

Third Sector Accountancy Limited
Chartered Accountants
Holyoake House
Hanover Stret
Manchester
M60 0AS

Scoop and Scales Cooperative Macclesfield Limited
Revenue Account
For The Year Ended 31 March 2026

	Notes	2026 £	2025 as restated £
TURNOVER		174,598	171,038
Cost of sales		(119,519)	(114,248)
GROSS PROFIT		55,079	56,790
Administrative expenses		(60,067)	(60,598)
Other operating income		5,097	4,344
OPERATING PROFIT AND PROFIT FOR THE FINANCIAL YEAR		109	536

The notes on pages 9 to 11 form part of these financial statements.

Scoop and Scales Cooperative Macclesfield Limited
Balance Sheet
As At 31 March 2026

	Notes	2026 £	2026 £	2025 as restated £	2025 as restated £
FIXED ASSETS					
Tangible Assets	**5**		663		574
			663		574
CURRENT ASSETS					
Stocks	**6**	13,065		18,255	
Debtors	**7**	504		1,837	
Cash at bank and in hand		19,910		12,661	
		33,479		32,753	
Creditors: Amounts Falling Due Within One Year	**8**	(13,785)		(13,079)	
NET CURRENT ASSETS (LIABILITIES)			19,694		19,674
TOTAL ASSETS LESS CURRENT LIABILITIES			20,357		20,248
NET ASSETS			20,357		20,248
CAPITAL AND RESERVES					
Members' shares	**9**		600		600
Revenue Account			19,757		19,648
SHAREHOLDERS' FUNDS			20,357		20,248

For the year ending 31 March 2026 the society was entitled to disapply the requirement to have its financial statements for the financial year audited. The members passed a resolution in general meeting to disapply the audit requirement, as required by S84(2) Co-operative and Community Benefit Societies Act 2014.

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

On behalf of the board

| --- | --- | --- |
Matthew Todd	Stephen Hirst	William Abbott
Director	Director	Director
Date		

The notes on pages 9 to 11 form part of these financial statements.

Scoop and Scales Cooperative Macclesfield Limited
Statement of Changes in Equity
For The Year Ended 31 March 2026

	Share Capital	Revenue Account	Total
	£	£	£
As at 1 April 2024	600	19,112	19,712
Profit for the year and total comprehensive income	-	536	536
As at 31 March 2025 and 1 April 2025 as restated	600	19,648	20,248
Profit for the year and total comprehensive income	-	109	109
As at 31 March 2026	600	19,757	20,357

1. General Information

Scoop and Scales Cooperative Macclesfield Limited is a community benefit society, incorporated in England & Wales, registered number RS004786 . The registered office is 8 Fowler Street, Macclesfield, Cheshire, SK10 2AN.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Co-operative and Community Benefit Societies Act 2014.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Straight Line

2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 5 (2025: NIL)

4. Prior Period Adjustment

On review of the comparative balances it was identified that members' share capital had previously been included within reserves rather than presented separately. The comparative balances as at 31 March 2025 have been restated to present members' shares of £600 (previously £3,342) separately, with the difference of £2,742 transferred to the revenue account (restated from £16,906 to £19,648). The restatement is a reclassification within members' funds and has no effect on the total funds of the society or on the reported result for the year.

5. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 1 April 2025	7,126
Additions	807
As at 31 March 2026	7,933
Depreciation	
As at 1 April 2025	6,552
Provided during the period	718
As at 31 March 2026	7,270
Net Book Value	
As at 31 March 2026	663
As at 1 April 2025	574

6. Stocks

	2026	2025 as restated
	£	£
Stock	13,065	18,255

7. Debtors

	2026	2025 as restated
	£	£
Due within one year		
Trade debtors	-	1,371
Other debtors	504	466
	504	1,837

8. Creditors: Amounts Falling Due Within One Year

	2026	2025 as restated
	£	£
Trade creditors	8,093	11,195
Other creditors	5,484	1,884
Taxation and social security	208	-
	13,785	13,079

9. Share Capital

	2026	2025 as restated
	£	£
Members' shares	600	600

Scoop and Scales Cooperative Macclesfield Limited
Detailed Revenue Account
For The Year Ended 31 March 2026

	2026		2025 as restated	
	£	£	£	£
TURNOVER				
Sales		174,598		171,038
COST OF SALES				
Purchases	117,143		114,248	
Carriage and freight	2,376		-	
		(119,519)		(114,248)
GROSS PROFIT		55,079		56,790
Administrative Expenses				
Wages and salaries	39,622		34,294	
Staff training	-		140	
Rent	8,779		11,290	
Light and heat	1,635		3,383	
Repairs and maintenance	477		67	
Computer software costs	1,329		257	
Insurance	614		371	
Printing, postage and stationery	100		194	
Carriage and freight	921		2,156	
Advertising and marketing costs	30		1,513	
Community Activities Costs	625		872	
Telecommunications	73		-	
Accountancy fees	1,842		422	
Legal fees	-		48	
Subscriptions	-		120	
Bank charges	2,330		3,148	
Charitable donations	13		494	
Bad debts written off	640		344	
Depreciation	719		1,425	
Sundry expenses	318		60	
		(60,067)		(60,598)

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Other Operating Income				
Grants and subsidies received	-		1,000	
Other income - contributing to other operating income	5,097		3,344	
		5,097		4,344
OPERATING PROFIT AND PROFIT FOR THE FINANCIAL YEAR		109		536