

**KIN COOPERATIVE LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 10 MAY 2024 TO 30 SEPTEMBER 2025**



**Kin Cooperative Limited
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Kin Cooperative Limited
Society Information
For the Period 10 May 2024 to 30 September 2025

Directors

Robert Callender
Wolfgang Wopperer-Beholz
Richard Hames
Balgisa Sheikh Ahmed
Friederike Luerken
Ben Mango
Sarah Lubrano

Society Number

RS005195

Registered Office

17b Pembury Road
Tottenham
London
N17 6SR

Business

17b Pembury Road
Tottenham
London
N17 6SR

Accountants

Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Kin Cooperative Limited
Society No. RS005195
Directors' Report For the Period 10 May 2024 to 30 September 2025

The directors present their report and the financial statements for the period ended 30 September 2025.

Directors

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

Robert Callender	Appointed 10/05/2024
Wolfgang Wopperer-Beholz	Appointed 10/05/2024
Richard Hames	Appointed 10/05/2024
Balgiisa Sheikh Ahmed	Appointed 10/05/2024
Friederike Luerken	Appointed 10/05/2024

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



Robert Callender
Director

Date 27 / 03 / 2026

Kin Cooperative Limited
Accountant's Report
For the Period 10 May 2024 to 30 September 2025

In accordance with the engagement letter dated 13th February 2026, and in order to assist you to fulfil your duties under the Co-operative and Community Benefit Societies Act 2014, we have compiled the financial statements of the Society from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Society and the Society's directors for our work or for this report.

You have acknowledged on the balance sheet as at period ended 30 September 2025 your duty to ensure that the Society has kept proper accounting records and to prepare financial statements that give a true and fair view under the Co-operative and Community Benefit Societies Act 2014. You consider that the Society is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

Third Sector Accountancy

Date 30 / 03 / 2026

Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Kin Cooperative Limited
Revenue Account
For the Period 10 May 2024 to 30 September 2025

	30 September 2025
Notes	£
TURNOVER	38,815
Cost of sales	(30,560)
	<hr/>
GROSS PROFIT	8,255
Administrative expenses	(7,324)
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OPERATING PROFIT	931
Other interest receivable and similar income	166
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PROFIT BEFORE TAXATION	1,097
Tax on Profit	(31)
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PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL PERIOD	1,066
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The notes on pages 7 to 8 form part of these financial statements.


**Kin Cooperative Limited
Balance Sheet
As At 30 September 2025**

	Notes	30 September 2025	
		£	£
CURRENT ASSETS			
Cash at bank and in hand		4,843	
		<u>4,843</u>	
Creditors: Amounts Falling Due Within One Year	4	(3,650)	
		<u>1,193</u>	
NET CURRENT ASSETS (LIABILITIES)			1,193
TOTAL ASSETS LESS CURRENT LIABILITIES			1,193
NET ASSETS			1,193
CAPITAL AND RESERVES			
Members' shares	5		127
Revenue Account			<u>1,066</u>
SHAREHOLDERS' FUNDS			1,193

For the year ending 31 March 2024 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.

 Rob Callender, Director  Ben Mango, Director

 Sarah Stein Lubrano, Director 29 / 03 / 2026 Date

The notes on pages 6 to 7 form part of these financial statements.

Kin Cooperative Limited
Notes to the Financial Statements
For the Period 10 May 2024 to 30 September 2025

1. General Information

Kin Cooperative Limited is a private Society, limited by shares, incorporated in England & Wales, registered number RS005195 . The registered office is 17b Pembury Road, Tottenham, London, N17 6SR.

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. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Society's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

...CONTINUED

Kin Cooperative Limited
Notes to the Financial Statements (continued)
For the Period 10 May 2024 to 30 September 2025

2.3. Taxation - continued

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Society expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the period, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the period was: NIL

4. Creditors: Amounts Falling Due Within One Year

	30 September 2025
	£
Other creditors	3,619
Taxation and social security	31
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	3,650
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5. Share Capital

	30 September 2025
	£
Members' shares	127
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