

Company number 07503076

Report of the Directors and
Unaudited Financial Statements for the Year Ended 31 December 2025
for
UK Individual Shareholders Society Limited
(Company limited by guarantee without share capital)

TUESDAY



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15/09/2026
COMPANIES HOUSE

UK Individual Shareholders Society Limited
(Company limited by guarantee without share capital)

Company number 07503076

Contents of the Financial Statements
for the Year Ended 31 December 2025

	Page
Company Information	1
Report of the Directors	2
Income and Expenditure Account	3
Balance Sheet	4
Notes to the Financial Statements	5 - 6

UK Individual Shareholders Society Limited
(Company limited by guarantee without share capital)

Company number 07503076

Company Information
for the Year Ended 31 December 2025

DIRECTORS:

M Dennis
M A Northway
D Stredder
A Vedhara
J E M Arnold
V K Tohani
R Sachdev
H V Benjamin
B M I Michalowska

M A Bentley (died 26 December 2025)
E R Hughes (resigned 16 July 2025)

S D Bell (appointed 28 March 2026)
M Gray (appointed 28 March 2026)

REGISTERED OFFICE:

20-22 Wenlock Road
London
N1 7GU

REGISTERED NUMBER:

07503076 (England and Wales)

Report of the Directors
for the Year Ended 31 December 2025

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

PRINCIPAL ACTIVITY

The company trades as ShareSoc and SIGnet and is a membership organisation supporting individual investors. The principal activities of the company in the year under review were the promotion of the interests of individual investors across the UK, the education of, and the provision of services to, such investors.

DIRECTORS

The directors in office during the year were as follows:

(Jema) Janet Elspeth Mary Arnold

Marcus Arthur Bentley (died 26 December 2025)

Michael Dennis

Mark Alastair Northway

David Stredder

Amit Vedhara

Heather Virginia Benjamin - Chair

Elliott Rhys Hughes (resigned 16 July 2025)

Bozena Maria Immaculata Michalowska

Ram Sachdev

Vijay Kumar Tohani

Patron: Lord Lee of Trafford

The organisation's operational expenses have again exceeded its membership and other revenue streams. The directors have initiated regular reviews of cost efficiencies consistent with strategic growth targets and with the provision of key member services.

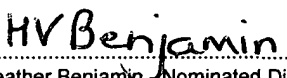
We have been successful in recruiting four corporate supporters who align with our mission and values and have initiated affiliate deals for our members. Further initiatives are planned for 2026/2027.

Thanks to the efforts of Bill Fawcner-Corbett and the SIGnet conveners, we have also launched ten new SIGnet groups.

We continue to evaluate the possibility of applying to the Charities Commission to register ShareSoc as a charity.

This report has been prepared in accordance with the small companies' regime of the Companies Act 2006.

ON BEHALF OF THE BOARD:


.....
Heather Benjamin, Nominated Director
Chair of Directors

Date approved by the Board: 15 July 2026

UK Individual Shareholders Society Limited
(Company limited by guarantee without share capital)

Company number 07503076

INCOME AND EXPENDITURE ACCOUNT
for the Year Ended 31 December 2025

	Notes	2025 £	2024 £
INCOME (Membership, donations, events)		113,154	99,912
Direct Expenditure		(43,214)	(47,017)
GROSS SURPLUS		69,940	52,895
Administration costs		(95,645)	(94,327)
OPERATING SURPLUS / (DEFICIT)		(25,705)	(41,432)
Interest received and other similar income		0	1,998
SURPLUS / (DEFICIT) ON ORDINARY ACTIVITIES BEFORE TAXATION		(25,705)	(39,434)
Tax on profit on ordinary activities			
SURPLUS / (DEFICIT) ON ORDINARY ACTIVITIES AFTER TAXATION	6	(25,705) =====	(39,434) =====

The notes form part of these financial statements

BALANCE SHEET
as at 31 December 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets	3	2,904	11,072
CURRENT ASSETS			
Debtors	5	5,962	2,518
Cash at bank		11,390	33,294
		17,352	35,812
CREDITORS			
Amounts falling due within one year	6	(14,187)	(15,110)
NET CURRENT ASSETS		3,165	20,702
NET ASSETS		£ 6,069	£ 31,774
CAPITAL AND RESERVES			
UNRESTRICTED FUNDS	7	6,069	31,774
TOTAL RESERVES		£ 6,069	£ 31,774

For the financial year ended 31 December 2025 the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

BY ORDER OF THE BOARD

HV Benjamin
Heather Benjamin - Nominated Director
Chair of Directors

Date approved by the Board: 15 July 2026

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost accounting rules, modified, where applicable, to include the revaluation of certain assets.

TURNOVER

This represents membership fees and donations, in addition to fees for work carried out in respect of services provided to members, net of VAT, where applicable. As at the year end, prepaid invoices have been adjusted under deferred income to more accurately reflect the timing of revenues.

DEPRECIATION OF TANGIBLE FIXED ASSETS

Provision is made for depreciation on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows:

Office equipment - 20% per annum on the reducing balance
Website development - 3 years straight line basis

	2025	2024
2. AVERAGE NUMBER OF EMPLOYEES		
The average number of employees of the company:	3	3
	=====	=====

3. TANGIBLE FIXED ASSETS

	Office Equipment £	Website Development £	Totals £
Cost			
As at 1 January 2025	1,953	27,182	29,135
Additions in the year		976	976
Disposals and write-offs		(1,246)	(1,246)
As at 31 December 2025	<u>1,953</u>	<u>26,912</u>	<u>28,865</u>
Depreciation			
As at 1 January 2025	1,086	16,977	18,063
On disposals and write-offs		(1,246)	(1,246)
Charge for the year	<u>173</u>	<u>8,971</u>	<u>9,144</u>
As at 31 December 2025	<u>1,259</u>	<u>24,702</u>	<u>25,961</u>
Net Book Values			
As at 1 January 2025	£ 867	£ 10,205	£ 11,072
	=====	=====	=====
As at 31 December 2025	£ 694	£ 2,210	£ 2,904
	=====	=====	=====

Disposals of the website are those assets that have a zero NBV at the start of the financial year.

continued ...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2025

4. LEASES

The company had a lease for a printer, which finished in 2024.
This is the only lease the company has entered into.

	2025 £	2024 £
5. DEBTORS		
Trade debtors	4,450	2,045
Prepayments and accrued income	1,512	474
	<u>£ 5,962</u>	<u>£ 2,518</u>
	=====	=====

6. CREDITORS: Amounts falling due within one year

Trade creditors	3,138	2,765
Other creditors	334	351
Taxation and social security costs	7,496	7,380
Accruals and deferred income	3,219	4,615
	<u>£ 14,187</u>	<u>£ 15,110</u>
	=====	=====

As some of the company's business is transacted with its members, corporation tax only arises on trading income generated from events and services provided to third parties. During the current year this income was £48,575 (2024: £40,985) which, less related expenditure, generated a trading taxable loss of £(17,924) (2024: £(25,326)). The total taxable loss for the period was £(18,900) (2024: £(30,001)).

7. UNRESTRICTED FUNDS

	£	£
Balance brought forward	31,774	71,208
Surplus / (Deficit) for the year	(25,705)	(39,434)
	<u>6,069</u>	<u>31,774</u>
	=====	=====

8. RELATED PARTY TRANSACTIONS

Donations totalling £1,399 were received during the year from two directors. (2024 - £773 from 9 directors).

Travelling expenses incurred in attending Board activities can be reimbursed to directors with the approval of the board. £ 0 was claimed in the year (2024: £ 748).

FOR MANAGEMENT INFORMATION ONLY

DETAILED INCOME AND EXPENDITURE ACCOUNT
for the Year Ended 31 December 2025

	£	2025	£	£	2024	£
INCOME						
Trading income	44,905			39,635		
Membership subscriptions (ShareSoc)	43,910			41,744		
Membership subscriptions (SIGnet)	18,490			12,628		
Donations	2,179			4,555		
Company campaigns	0			0		
Advertising / other income	3,670			1,350		
			113,154			99,912
DIRECT EXPENDITURE						
Contract labour	36,258			40,700		
Company campaigns	220			30		
Catering and event costs	3,986			2,196		
Meeting room costs	2,750			4,091		
			(43,214)			(47,017)
GROSS SURPLUS			£ 69,940			52,895
ADMINISTRATION COSTS			(95,645)			(94,327)
OPERATING SURPLUS / (DEFICIT)			(25,705)			(41,432)
INTEREST RECEIVABLE AND OTHER SIMILAR INCOME						
Bank interest received			0			1,998
SURPLUS / (DEFICIT) ON ORDINARY ACTIVITIES BEFORE TAXATION			£(25,705)			£(39,434)
			=====			=====

FOR MANAGEMENT INFORMATION ONLY

SCHEDULE OF ADMINISTRATION COSTS
for the Year Ended 31 December 2025

	2025 £	2024 £
ADMINISTRATION COSTS		
Wages and salaries (including National Insurance)	59,277	61,344
Pension contributions	1,781	1,860
Telephone	240	0
Postage	499	317
Stationery, computer consumables and printing	218	58
IT (web, email and software)	13,514	10,323
Subscriptions and journals	507	750
Advertising and public relations costs	1,742	1,215
Welfare	0	2,142
Accountancy fees and membership administration	84	142
Legal and professional fees	4,954	1,152
Insurance	1,105	1,091
Paypal, Stripe and bank charges	1,550	1,459
Travel and accommodation	0	1,989
SIGnet expenses	1,030	1,207
Depreciation and asset write off	9,144	9,278
ADMINISTRATION COSTS	£ 95,645	£ 94,327
	=====	=====