Company registration number RS008040 (England and Wales)

ABBOTTS ANN COMMUNITY LAND TRUST LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

ABBOTTS ANN COMMUNITY LAND TRUST LIMITED

COMPANY INFORMATION

Directors	T Law J Barlow B Deacon J Patience P Toombs S Haynes
Secretary	J Patience
Company number	RS008040
Registered office	Eastover House Abbotts Ann Andover Hampshire SP11 7BT
Accountants	Moore (South) LLP 33 The Clarendon Centre Salisbury Business Park Dairy Meadow Lane Salisbury Wiltshire SP1 2TJ

ABBOTTS ANN COMMUNITY LAND TRUST LIMITED

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ABBOTTS ANN COMMUNITY LAND TRUST LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

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

Principal activities
The principal activity of the company was that of a community housing project.

Directors
The directors who held office during the year and up to the date of signature of the financial statements were as follows:

T Law
J Barlow
B Deacon
J Patience
P Toombs
S Haynes

Small companies exemption
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

By order of the board

J Patience
Secretary

17 September 2026

ABBOTTS ANN COMMUNITY LAND TRUST LIMITED

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF ABBOTTS ANN COMMUNITY LAND TRUST LIMITED FOR THE YEAR ENDED 31 MARCH 2026

We report on the accounts for the year ended 31 March 2026 set out on pages 3 to 6.

This report is made solely to the board of directors of Abbotts Ann Community Land Trust Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Abbotts Ann Community Land Trust Limited and state those matters that we have agreed to state to the board of directors of Abbotts Ann Community Land Trust Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Abbotts Ann Community Land Trust Limited and its board of directors as a body, for our work or for this report.

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.

Moore (South) LLP
Chartered Accountants
33 The Clarendon Centre
Salisbury Business Park
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ
17 September 2026

ABBOTTS ANN COMMUNITY LAND TRUST LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
Turnover	-	-
Administrative expenses	(1,385)	(5,855)
Other operating income	1,385	5,855
Profit before taxation	-	-
Tax on profit	-	-
Profit for the financial year	-	-

The profit and loss account has been prepared on the basis that all operations are continuing operations.

ABBOTTS ANN COMMUNITY LAND TRUST LIMITED

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Current assets					
Debtors	**3**	318		-	
Cash at bank and in hand		20,295		22,448	
		20,613		22,448	
Creditors: amounts falling due within one year	**4**	(20,567)		(22,402)	
Net current assets			46		46
Capital and reserves					
Called up share capital			46		46

For the financial year ended 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These 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 17 September 2026 and are signed on its behalf by:

J Barlow
Director

Company registration number RS008040 (England and Wales)

1 Accounting policies

Company information

Abbotts Ann Community Land Trust Limited is a private company limited by shares incorporated in England and Wales. The registered office is Eastover House, Abbotts Ann, Andover, Hampshire, SP11 7BT.

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.4 Financial instruments

The company has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. No dividends are payable on equity instruments.

1.6 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2026 Number	2025 Number
Total	-	-

3 Debtors

	2026	2025
Amounts falling due within one year:	**£**	**£**
Other debtors	318	-

4 Creditors: amounts falling due within one year

	2026 £	2025 £
Other creditors	20,567	22,402

ABBOTTS ANN COMMUNITY LAND TRUST LIMITED

DETAILED PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	2026	2026	2025	2025
	£	£	£	£
Turnover		-		-
Other operating income				
Government grants receivable and released		1,385		5,855
Administrative expenses				
Fees	180		180	
Room hire	-		276	
Surveyor fees	-		3,540	
Accountancy	942		1,370	
Bank charges	38		(53)	
Insurances	225		542	
		(1,385)		(5,855)