

Witcombe Green Limited

Report of the directors and unaudited financial statements for the period ended

31 December 2025
Company No 01449431

Witcombe Green Limited

FINANCIAL STATEMENTS

PERIOD ENDED 31st DECEMBER 2025

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WITCOMBE GREEN LIMITED

Registered Number 01449431

Balancing Statement as at 31 December 2025

	Notes	31 December 2025		31 March 2025	
		£	£	£	£
Freehold	11		1		1
CURRENT ASSETS					
Cash at Bank		1,444		717	
Debtors	4	<u>2,932</u>		<u>449</u>	
		4,376		1,166	
CREDITORS					
Amounts falling due within one year	5	(2,060)		(353)	
NET CURRENT ASSETS			2,316		813
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>2,317</u></u>		<u><u>814</u></u>
RESERVES					
Share Capital	2		6		6
Service charge reserves	7		2,311		808
Members' Funds			<u><u>2,317</u></u>		<u><u>814</u></u>

a. For the period ending 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006.

b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

c. The directors acknowledge their responsibility for:

i. ensuring the company keeps accounting records which comply with Section 386; and

ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period, and of its surplus or deficit for the financial period, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.

These accounts 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 on 22 January 2026 and signed on its behalf by:

Annette Senior - director

WITCOMBE GREEN LIMITED

Registered Number 01449431

Income Statement

For the period ended 31 December 2025

		31 December 2025	31 March 2025
	Notes	£	£
TURNOVER	2	7,020	6,006
Administrative expenses	10	(5,553)	(6,772)
RETAINED SURPLUS/(DEFICIT) FOR THE PERIOD		1,467	(766)

WITCOMBE GREEN LIMITED

REPORT OF THE DIRECTORS

PERIOD ENDED 31st DECEMBER 2025

The directors submit their report together with the financial statements for the period ended 31st March 2025.

PRINCIPAL ACTIVITIES

The principal activity of the company is to own, manage, maintain and administer land and buildings at 19 High Street, Wroughton. The company operates on behalf of the leaseholders who are members of the company in accordance with the terms of the leases and relevant company law. The freehold of the site has been recognised in these accounts at a nominal value of £1.

BUSINESS REVIEW

The company operated as Residents Management Company during the period on a non-profit basis. The year-end date was changed to 31 December to bring it in line with the accounting provisions of the leases and therefore these accounts cover a period of 9 months.

SERVICE CHARGE ACCOUNTS

The directors have produced the statutory accounts for the period to show the service charge accounts passing through the company as they consider the company is acting as a principal rather than agent to the members.

DIRECTORS

The directors shown below has held office during the whole of the period from 1 April 2025 to the date of this report.

Margaret Hinton
Kevin Mapstone
Joseph Meredith
Annette Senior
Pauline May Turner

BY ORDER OF THE BOARD

John Robert Morris FCMA CGMA MTPI
Company Secretary
22 January 2026

Registered Office:
15 Windsor Road, Swindon, SN3 1JP

Registered in England No 01449431
W.witcombegreen.bml.site

Witcombe Green Limited

NOTES TO FINANCIAL STATEMENTS FOR PERIOD ENDED 31st DECEMBER 2025

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with provisions applicable to companies subject to the small companies' regime and as required under section 21(5) of the Landlord & Tenant Act 1985 and the RICS Service Charge Residential Management Code.

2 STATUTORY INFORMATION

Witcombe Green Limited is a private company, limited by ordinary shares of £1 each, registered in England and Wales. The company's registered number and registered office address can be found on the Directors' Report page.

The average number of employees during the period was: none (Prior period: none)

3 INCOME

Income represents the amounts derived from the issue of services invoices the period, exclusive of value added tax.

	<u>31.12.2025</u>	<u>31.03.2025</u>
	£	£
Service charges issued	7,020	6,006

4 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>31.12.2025</u>	<u>31.03.2025</u>
	£	£
Trade Debtors - <i>money owed as outstanding Service Charges</i>	2,176	2
Payments in advance	756	447
	<u>2,932</u>	<u>449</u>

5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>31.12.2025</u>	<u>31.03.2025</u>
	£	£
Accrued expenses - <i>costs incurred but not yet paid</i>	1,472	353
Service Charges received from leaseholders in advance	588	-
	<u>2,060</u>	<u>353</u>

6 INTEREST RECEIVED

	<u>31.12.2025</u>	<u>31.03.2025</u>
	£	£
Interest received on bank account	36	-

7 SERVICE CHARGE RESERVES

	£
As at 1 April 2024 (note 6)	808
Surplus for the year (note 10)	1,503
As at 31st December 2025	<u>2,311</u>

The company policy is that service charge reserves should be maintained at a level equal to approximately 2 years service charge income in order to avoid large fluctuations in service charge demands from year to year.

Witcombe Green Limited

NOTES TO FINANCIAL STATEMENTS FOR PERIOD ENDED 31st DECEMBER 2025

The following notes do not form part of the statutory accounts:

8 Reconciliation of operating surplus or deficit to operating cash flows	31.12.2025	31.03.2025
	£	£
Operating surplus/(deficit)	1,467	(766)
(Increase)/decrease in debtors (note 4)	(2,483)	251
Increase in operating creditors (note 5)	1,707	123
Net cash inflow/(outflow) from operating activities	<u>691</u>	<u>(392)</u>
9 Analysis of changes in cash during the period.	31.12.2025	31.03.2025
	£	£
Balance brought forward	717	1,109
Net cash inflow/(outflow) (note 8)	691	(392)
Interest received (note 6)	36	-
Balance at year-end	<u>1,444</u>	<u>717</u>
10 Detailed Income and Expenditure	31.12.2025	31.03.2025
	<i>9 months</i>	<i>12 months</i>
	£	£
Total Income (note 2)	7,020	6,006
Buildings maintenance	(68)	(160)
Electrical maintenance - <i>emergency lighting and EICR</i>	(444)	-
Window cleaning	(65)	(715)
Internal cleaning	(400)	(1,050)
Grounds maintenance	(1,060)	(1,538)
Communal electricity	(305)	(791)
Accountancy	(560)	(230)
Management fees	(1,485)	-
Professional fees - <i>fire risk assessment</i>	(325)	-
Asbestos survey	-	(1,206)
Insurance - buildings	(621)	(1,030)
Insurance - directors and officers	(92)	-
Companies House fees	(34)	(34)
Bank charges	(42)	(13)
Sundry	(52)	(5)
	<u>(5,553)</u>	<u>(6,772)</u>
Operating surplus/(deficit)	1,467	(766)
Add Interest received (note 6)	36	-
Surplus/(deficit) - service charge reserve transfer (note 7)	<u>1,503</u>	<u>(766)</u>

11 OTHER INFORMATION

Ground Rent

The freehold of the property is owned by the company and includes six apartments with leases granted for 99 years from 26 June 1981 at a ground rent of £25 payable in advance on 26 June. The freehold is recognised in the accounts at a nominal value of £1.

Service charge

The company has appointed a local professional managing agent to manage the site on its behalf from 1 April 2025. The managing agent will advise the company on the level of service charges based on forecast expenditure.

Commissions and kick backs

No commissions or kick-backs are received by the managing agent or the company directors.