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**HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT**

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**UNAUDITED**

**COMMITTEE OFFICERS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 NOVEMBER 2025**

HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT

INFORMATION

**Estate office**

Holly Lodge Committee Office  
Opposite 8 Holly Lodge Gardens  
London  
N6 6AA

**Accountants**

Harris & Trotter LLP  
Chartered Accountants  
101 New Cavendish Street  
1st Floor South  
London  
W1W 6XH

## HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT

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**HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT**

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**DIRECTOR'S REPORT  
FOR THE YEAR ENDED 30 NOVEMBER 2025**

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The Officers of the Holly Lodge Estate Plot Holders Committee present his report and the financial statements for the year ended 30 November 2025.

**Statement of the Responsibilities of the Officers of the Holly Lodge Estate Plot Holders Committee**

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

The regulations of the Committee require the Officers to prepare financial statements for each financial year. The Officers have elected to prepare the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Officers must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the Estate and of the profit or loss of the Estate for that period.

In preparing the accounts, the Officers 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 Estate will continue in business.

The Officers are responsible for keeping adequate accounting records that are sufficient to show and explain the Estate's transactions and disclose with reasonable accuracy at any time the financial position of the Estate and to enable them to ensure that the financial statements comply with applicable laws and regulations. They are also responsible for safeguarding the assets of the Estate and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Officers have considered the ability of the Holly Lodge Estate Plot Holders to continue as a going concern for a period of 12 months from the date of this report, and confirm that they have no doubts as to the Organisation's ability to do so.

This report was approved by the committee and signed on its behalf.

**M Narraway**  
Officer

Date:

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**HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT**

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**INDEPENDENT ACCOUNTANTS' REPORT TO THE PLOT HOLDERS  
REGARDING THE HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT  
FOR THE YEAR ENDED 30 NOVEMBER 2021**

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In order to assist you to fulfil your duties under applicable laws and regulations, we have prepared for your approval the financial statements of Holly Lodge Estate Plot Holders for the year ended 30 November 2025 which comprise the Profit and Loss Account, the Statement of Financial Position and the related notes from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made solely to the Holly Lodge Estate Plot Holders, as a body. We have not carried out an audit. Our work has been undertaken so that we might compile the accounts that we have been engaged to compile, report to the Plot Holders that we have done so, and 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 any responsibility to anyone other than the Holly Lodge Estate Plot Holders, as a body, for our work or for this report.

As acknowledged on page 1, the Holly Lodge Estate's Officers are responsible for ensuring that the Estate has kept proper accounting records and for the preparation of accounts for the year ended 30 November 2025 that give a true and fair view of the transactions during the year. They consider that the Plot Holders Account is exempt from an audit. In accordance with their instructions, we have compiled these unaudited accounts, which comprise the income and expenditure account, balance sheet and related notes, in order to assist them to fulfil their statutory responsibilities, from the accounting records and information and explanations supplied to us.

We have carried out this engagement in accordance with technical guidance issued by the ICAEW and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of accounts.

We have not been instructed to carry out an audit of the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations given to us, and we do not, therefore, express any opinion on the accounts.

**Harris & Trotter LLP**  
Chartered Accountants  
101 New Cavendish Street  
1st Floor South  
London  
W1W 6XH  
Date:

## HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT

PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 NOVEMBER 2025

	2025 £	2024 £
Turnover	421,289	425,002
Cost of sales	(360,345)	(352,388)
<b>Gross profit</b>	<b>60,944</b>	<b>72,614</b>
Administrative expenses	(60,944)	(72,614)
<b>Operating profit</b>	<b>-</b>	<b>-</b>
<b>Profit for the financial year</b>	<b>-</b>	<b>-</b>

The notes on pages 6 to 10 form part of these financial statements.

**HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT**  
REGISTERED NUMBER:

**STATEMENT OF FINANCIAL POSITION**  
AS AT 30 NOVEMBER 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	2	32,786	29,395
		<u>32,786</u>	<u>29,395</u>
<b>Current assets</b>			
Stocks		264	-
Debtors: amounts falling due within one year	3	16,917	9,413
Bank and cash balances		553,480	505,611
		<u>570,661</u>	<u>515,024</u>
Creditors: amounts falling due within one year	4	(22,111)	(12,671)
<b>Net current assets</b>		<u>548,550</u>	<u>502,353</u>
<b>Total assets less current liabilities</b>		<u>581,336</u>	<u>531,748</u>
<b>Net assets</b>		<u><u>581,336</u></u>	<u><u>531,748</u></u>
<b>Capital and reserves</b>			
Capital redemption reserve		561,736	512,148
Profit and loss account		19,600	19,600
		<u>581,336</u>	<u>531,748</u>

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HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT  
REGISTERED NUMBER:

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STATEMENT OF FINANCIAL POSITION (CONTINUED)  
AS AT 30 NOVEMBER 2025

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The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

**I Whittaker**  
Director

**M Narraway**  
Director

The notes on pages 6 to 10 form part of these financial statements.

## HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2025**1. Accounting policies****1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the requirements and the Companies Act 2006. 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.

**1.2 Revenue recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Estate and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**1.3 Taxation**

Taxation represents the sum of tax currently payable and deferred tax. The Estate'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 all timing differences between the carrying amounts of assets and liabilities in the accounts and the corresponding tax bases used in the computation of taxable profit.

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.

**1.4 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on the following basis:.

Motor vehicles	-	25% straight line method
Tools and equipment	-	33% reducing balance method
Other fixed assets	-	20% reducing balance method

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

## HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2025

## 1. Accounting policies (continued)

## 1.5 Stocks

Stocks of salt is stated at cost.

## 1.6 Pensions

Holly Lodge Estate Plot Holders operate a defined contribution scheme for the senior employees. The pension charge for the year represents the amount payable to the fund.

## 2. Tangible fixed assets

	Electronic Gate & Street Signs £	Garages Yard & Staff Accommoda tion £	Motor vehicles £	Tools & Equipment £	Office equipment £
<b>Cost or valuation</b>					
At 1 December 2024	22,045	46,924	40,674	70,901	-
Additions	-	-	-	7,841	720
At 30 November 2025	<u>22,045</u>	<u>46,924</u>	<u>40,674</u>	<u>78,742</u>	<u>720</u>
<b>Depreciation</b>					
At 1 December 2024	20,102	37,375	39,885	53,787	-
Charge for the year on owned assets	390	1,910	(2,836)	5,706	-
At 30 November 2025	<u>20,492</u>	<u>39,285</u>	<u>37,049</u>	<u>59,493</u>	<u>-</u>
<b>Net book value</b>					
At 30 November 2025	<u>1,553</u>	<u>7,639</u>	<u>3,625</u>	<u>19,249</u>	<u>720</u>
At 30 November 2024	<u>1,943</u>	<u>9,549</u>	<u>789</u>	<u>17,114</u>	<u>-</u>

## HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2025

## 2. Tangible fixed assets (continued)

	Total £
<b>Cost or valuation</b>	
At 1 December 2024	180,544
Additions	8,561
At 30 November 2025	<u>189,105</u>
<b>Depreciation</b>	
At 1 December 2024	151,149
Charge for the year on owned assets	5,170
At 30 November 2025	<u>156,319</u>
<b>Net book value</b>	
At 30 November 2025	<u>32,786</u>
<i>At 30 November 2024</i>	<u>29,395</u>

## HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2025**3. Debtors**

	2025 £	2024 £
Trade debtors	10,018	2,679
Other debtors	-	1,387
Prepayments and accrued income	6,899	5,347
	<u>16,917</u>	<u>9,413</u>

**4. Creditors: Amounts falling due within one year**

	2025 £	2024 £
Payments received on account	510	370
Trade creditors	1,285	-
Other taxation and social security	5,197	4,101
Other creditors	3,018	1,329
Accruals	12,101	6,871
	<u>22,111</u>	<u>12,671</u>

**5. Maintenance fund**

The Maintenance Fund was established to provide funds for ongoing repairs to the Estate's infrastructure.

	2025 £	2024 £
Balance as at 1 December 2024	512,148	510,043
Transfer from income & expenditure account	63,821	45,728
Less: Cost of special projects	(14,233)	(43,623)
<b>Balance as at 30 November 2025</b>	<u>561,736</u>	<u>512,148</u>

## HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2025**6. General fund**

	2025 £	2024 £
Balance as at 1 December 2024	19,600	19,600
Surplus transferred from income & expenditure account	-	-
<b>Balance as at 30 November 2025</b>	<b>19,600</b>	<b>19,600</b>

**7. Employment costs**

Staff costs were as follows:

	2025 £	2024 £
Salaries and pension contributions	187,373	183,627
Social security costs	11,985	12,857
	<b>199,358</b>	<b>196,484</b>

The average monthly number of employees, including directors, during the year was 5 (2024 - 5).

**8. Administration, secretarial and accountancy**

	2025 £	2024 £
Manager and secretarial	-	-
Accountancy fees	2,604	2,392
	<b>2,604</b>	<b>2,392</b>

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**HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT**

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**DETAILED ACCOUNTS - UNAUDITED**

**FOR THE YEAR ENDED 30 NOVEMBER 2025**

## HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT

DETAILED PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 NOVEMBER 2025

	2025 £	2024 £
Turnover	421,289	425,002
Cost Of Sales	(360,346)	(352,387)
<b>Gross profit</b>	<b>60,943</b>	<b>72,615</b>
Administration expenses	(60,943)	(72,615)
<b>Operating profit</b>	<b>-</b>	<b>-</b>
<b>Profit for the year</b>	<b>-</b>	<b>-</b>

## HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT

**SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 30 NOVEMBER 2025**

	2025 £	2024 £
<b>Turnover</b>		
Other income	1,750	1,750
Rent receivable	370,750	377,641
Garage rents receivable	15,000	15,000
Bank interest receivable	13,429	17,102
Commissions receivable	600	455
Fees receivable	10,502	11,869
Insurance claims	9,258	1,185
	<u>421,289</u>	<u>425,002</u>
	2025 £	2024 £
<b>Cost of sales</b>		
Wages and salaries	187,373	183,627
National insurance	11,985	12,857
Electric gates and garages	2,344	1,497
Maintenance	62,550	59,261
Insurance	8,813	7,126
Light, heat and power	3,772	6,501
Motor Expenses	12,535	12,551
Depreciation of plant and equipment	5,169	20,691
Repairs & renewals	1,984	2,548
Amount transferred to maintenance fund	63,821	45,728
	<u>360,346</u>	<u>352,387</u>

## HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT

SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 30 NOVEMBER 2025

	2025 £	2024 £
<b>Administration expenses</b>		
Accountancy fees	2,604	2,392
Legal and professional	1,511	4,578
Trade subscriptions	108	-
Estate Security	28,291	24,862
Accountancy fees	4,361	2,861
General office expenses	23,568	37,922
Charity donations	500	-
	<u>60,943</u>	<u>72,615</u>