
HENGISTBURY HEAD OUTDOORS LIMITED

UNAUDITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

HENGISTBURY HEAD OUTDOORS LIMITED

SOCIETY INFORMATION

Directors	Mark Merritt John Merritt William Howlett Neil Woods Sam Arnold Max Buttinger Katherine Vince Adam Hobbs (resigned 10 March 2025) Simon Pitman (resigned 1 July 2024) Sarah Glen (appointed 16 December 2024)
Company secretary	John Merritt
Registered number	RS9176
Registered office	20 Sandy Plot Burton Christchurch Dorset BH23 7NH
Accountants	The Alanbrookes Group Ltd Chartered Accountants 24 Glove Factory Studios Holt Wiltshire BA14 6RL

HENGISTBURY HEAD OUTDOORS LIMITED

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HENGISTBURY HEAD OUTDOORS LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The directors present their report and the financial statements for the year ended 31 March 2025.

Principal activity

The principle activity of the society continued to be that of

Directors

The directors who served during the year were:

Mark Merritt
John Merritt
William Howlett
Neil Woods
Sam Arnold
Max Buttinger
Katherine Vince
Adam Hobbs (resigned 10 March 2025)
Simon Pitman (resigned 1 July 2024)
Sarah Glen (appointed 16 December 2024)

Small companies note

This report has been prepared in accordance with the special provisions relating to societies subject to the small companies regime under the Co-operative and Community Benefit Societies Act 2014.

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

John Merritt
Secretary

Date: 27 August 2025

HENGISTBURY HEAD OUTDOORS LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF
THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF HENGISTBURY HEAD OUTDOORS
LIMITED
FOR THE YEAR ENDED 31 MARCH 2025**

In order to assist you to fulfil your duties under the Co-operative and Community Benefit Societies Act 2014, we have prepared for your approval the financial statements of Hengistbury Head Outdoors Limited for the year ended 31 March 2025 which comprise the Statement of Income and Retained Earnings, the Balance Sheet, the Statement of Changes in Equity and the related notes from the society'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 Board of Directors of Hengistbury Head Outdoors 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 Hengistbury Head Outdoors Limited and state those matters that we have agreed to state to the Board of Directors of Hengistbury Head Outdoors Limited, as a body, in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Hengistbury Head Outdoors Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Hengistbury Head Outdoors Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Hengistbury Head Outdoors Limited. You consider that Hengistbury Head Outdoors Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of Hengistbury Head Outdoors Limited. 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 statutory financial statements.

The Alanbrookes Group Ltd

Chartered Accountants

24 Glove Factory Studios

Holt

Wiltshire

BA14 6RL

27 August 2025

HENGISTBURY HEAD OUTDOORS LIMITED

**STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
Turnover		96,973	1,224
Cost of sales		(18,898)	-
Gross profit		78,075	1,224
Administrative expenses		(17,705)	(494)
Operating profit		60,370	730
Interest receivable and similar income		49	-
Profit before tax		60,419	730
Profit after tax		60,419	730
Retained earnings at the beginning of the year		730	-
		730	-
Profit for the year		60,419	730
Retained earnings at the end of the year		61,149	730

The notes on pages 8 to 10 form part of these financial statements.

HENGISTBURY HEAD OUTDOORS LIMITED
REGISTERED NUMBER: RS9176

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Current assets			
Debtors: amounts falling due within one year	4	6,628	180
Cash at bank and in hand		71,641	4,610
		<u>78,269</u>	<u>4,790</u>
Creditors: amounts falling due within one year	5	(8,960)	-
Net current assets		69,309	4,790
Total assets less current liabilities		69,309	4,790
Net assets		69,309	4,790
Capital and reserves			
Called up share capital	6	8,160	4,060
Profit and loss account		61,149	730
		<u>69,309</u>	<u>4,790</u>

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

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.

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 27 August 2025.

William Howlett
Director

John Merritt
Secretary

Mark Merritt
Director

HENGISTBURY HEAD OUTDOORS LIMITED
REGISTERED NUMBER: RS9176

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The notes on pages 8 to 10 form part of these financial statements.

HENGISTBURY HEAD OUTDOORS LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2025**

	Called up share capital	Profit and loss account	Total equity
	£	£	£
At 1 April 2024	4,060	730	4,790
Comprehensive income for the year			
Profit for the year	-	60,419	60,419
	<hr/>	<hr/>	<hr/>
Other comprehensive income for the year	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the year	-	60,419	60,419
Contributions by and distributions to owners			
Shares issued during the year	4,100	-	4,100
	<hr/>	<hr/>	<hr/>
Total transactions with owners	4,100	-	4,100
	<hr/>	<hr/>	<hr/>
At 31 March 2025	8,160	61,149	69,309
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 8 to 10 form part of these financial statements.

HENGISTBURY HEAD OUTDOORS LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2024**

	Called up share capital £	Profit and loss account £	Total equity £
Comprehensive income for the period			
Profit for the period	-	730	730
	<hr/>	<hr/>	<hr/>
Other comprehensive income for the period	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the period	-	730	730
Contributions by and distributions to owners			
Shares issued during the period	4,060	-	4,060
	<hr/>	<hr/>	<hr/>
Total transactions with owners	4,060	-	4,060
	<hr/>	<hr/>	<hr/>
At 31 March 2024	4,060	730	4,790
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 8 to 10 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. General information

The society is constituted as a Charitable Community Benefit Society under the Co-operative and Community Benefit Societies Act 2014, and is limited by shares.

2. Accounting policies

2.1 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 FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of 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.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the society 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:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the society has transferred the significant risks and rewards of ownership to the buyer;
- the society retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the society will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the society will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Interest income

Interest income is recognised in profit or loss using the effective interest method.

HENGISTBURY HEAD OUTDOORS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted society shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of Income and Retained Earnings for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.5 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.7 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2024 - £NIL).

4. Debtors

	2025 £
Other debtors	232
Prepayments and accrued income	647
Tax recoverable	5,749
	<hr/>
	6,628
	<hr/> <hr/>

HENGISTBURY HEAD OUTDOORS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	8,960	-
	<u>8,960</u>	<u>-</u>

6. Share capital

	2025	2024
	£	£
Allotted, called up and fully paid		
816 (2024 - 406) Ordinary shares shares of £10.00 each	8,160	4,060
	<u>8,160</u>	<u>4,060</u>

During the year, the society issued 410 £10 ordinary shares, fully paid.

HENGISTBURY HEAD OUTDOORS LIMITED

**DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
Turnover		96,973	1,224
Cost Of Sales		(18,898)	-
Gross profit		<u>78,075</u>	<u>1,224</u>
Gross profit %		80.5 %	100.0 %
Less: overheads			
Administration expenses		(17,705)	(494)
Operating profit		<u>60,370</u>	<u>730</u>
Interest receivable		49	-
Profit for the year/period		<u><u>60,419</u></u>	<u><u>730</u></u>

HENGISTBURY HEAD OUTDOORS LIMITED

**SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
Turnover		
Donations	28,742	1,015
Legacies	58,478	-
Grants	3,000	-
Gift aid	5,749	-
Lottery and similar income	945	8
Other income	59	201
	<u>96,973</u>	<u>1,224</u>
	2025 £	2024 £
Cost of sales		
Site and building surveys	15,594	-
Development costs	3,014	-
Consumables	290	-
	<u>18,898</u>	<u>-</u>
	2025 £	2024 £
Administration expenses		
Computer costs	675	147
Advertising and promotion	-	40
Legal and professional	8,546	-
Secretarial costs	2,574	-
Accountancy fees	1,260	-
Set up costs	-	150
Bank charges	243	157
Sundry expenses	2,316	-
Insurances	2,091	-
	<u>17,705</u>	<u>494</u>

HENGISTBURY HEAD OUTDOORS LIMITED

SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Interest receivable		
Bank interest receivable	49	-
	<hr/>	<hr/>
	49	-
	<hr/> <hr/>	<hr/> <hr/>