Registered number: 7502



BRIGHTON AND HOVE COMMUNITY LAND TRUST LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Catalyst Collective Ltd

Brighton and Hove Community Land Trust Limited
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Brighton and Hove Community Land Trust Limited
Company Information
For The Year Ended 31 March 2026

Directors	Helen Bartlett Andrea Jones Sara Winnington Paul Chandler Katie Reilly Denise Elliot Georgina Baxter Nicola Thomas Anke Schwittay Chris Roche Ben D'Montigny Sandie Burnett
Company Number	7502
Registered Office	7 North Gardans Brighton BN1 3LB
Accountants	Catalyst Collective Ltd 17 Woodland Road Frome Somerset BA11 1LE

Brighton and Hove Community Land Trust Limited
Company No. 7502
Directors' Report For The Year Ended 31 March 2026

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

Directors

The directors who held office during the year were as follows:

Helen Bartlett				
Andrea Jones				
Sara Winnington				
Paul Chandler	Resigned	15/09/2025		
Katie Reilly				
Denise Elliot	Resigned	15/09/2025		
Georgina Baxter	Resigned	15/09/2025		
Nicola Thomas				
Anke Schwittay				
Chris Roche	Appointed	15/09/2025	Resigned	21/10/2025
Ben D'Montigny	Appointed	15/09/2025		
Sandie Burnett	Appointed	15/09/2025		

Statement of Directors' Responsibilities

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

Society law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under society law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the directors 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 company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Co-operative and Community Benefit Societies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the society's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

By order of the board

Date

Brighton and Hove Community Land Trust Limited
Accountant's Report
For The Year Ended 31 March 2026

In order to assist you to fulfil your duties under the Co-operative and Community Benefit Societies Act 2014, we have compiled the financial statements of the society from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to 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 responsibility to anyone other than the Society and the Society's directors for our work or for this report.

You have acknowledged on the statement of financial position as at year ended 31 March 2026 your duty to ensure that the society has kept proper accounting records and to prepare financial statements that give a true and fair view under the Co-operative and Community Benefit Societies Act 2014. You consider that the society is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

Ava Allsworth (Catalyst Collective)

Date

Catalyst Collective Ltd
17 Woodland Road
Frome
Somerset
BA11 1LE

Brighton and Hove Community Land Trust Limited
Income Statement
For The Year Ended 31 March 2026

	Notes	2026 £	2025 £
TURNOVER		47,332	57,369
GROSS PROFIT		47,332	57,369
Administrative expenses		(18,473)	(37,456)
OPERATING PROFIT		28,859	19,913
Interest payable and similar charges		(22,453)	(23,883)
PROFIT/(LOSS) FOR THE FINANCIAL YEAR		6,406	(3,970)

The notes on pages 7 to 8 form part of these financial statements.

Brighton and Hove Community Land Trust Limited
Statement of Financial Position
As At 31 March 2026

	Notes	2026		2025	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**4**		555,763		561,679
			555,763		561,679
CURRENT ASSETS					
Debtors	**5**	4,226		4,542	
Cash at bank and in hand		40,102		49,759	
		44,328		54,301	
Creditors: Amounts Falling Due Within One Year	**6**	(1,748)		(10,117)	
NET CURRENT ASSETS (LIABILITIES)			42,580		44,184
TOTAL ASSETS LESS CURRENT LIABILITIES			598,343		605,863
Creditors: Amounts Falling Due After More Than One Year	**7**		(327,842)		(330,067)
NET ASSETS			270,501		275,796
CAPITAL AND RESERVES					
Members' shares	**8**		309,171		311,623
Income Statement			(38,670)		(35,827)
SHAREHOLDERS' FUNDS			270,501		275,796

For the year ending 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 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.

On behalf of the board

Date

The notes on pages 7 to 8 form part of these financial statements.

Brighton and Hove Community Land Trust Limited
Statement of Changes in Equity
For The Year Ended 31 March 2026

	Share Capital	Income Statement	Total
	£	£	£
As at 1 April 2024	324,068	(22,249)	301,819
Loss for the year and total comprehensive income	-	(3,970)	(3,970)
Interest paid on members' shares	-	(9,608)	(9,608)
New shares issued to members	55	-	55
Members shares redeemed	(12,500)	-	(12,500)
As at 31 March 2025 and 1 April 2025	311,623	(35,827)	275,796
Profit for the year and total comprehensive income	-	6,406	6,406
Interest paid on members' shares	-	(9,249)	(9,249)
New shares issued to members	48	-	48
Members shares redeemed	(2,500)	-	(2,500)
As at 31 March 2026	309,171	(38,670)	270,501

Brighton and Hove Community Land Trust Limited
Notes to the Financial Statements
For The Year Ended 31 March 2026

1. General Information

Brighton and Hove Community Land Trust Limited is a Community Benefit Society, incorporated in England & Wales, registered number 7502. The registered office is 7 North Gardans, Brighton, BN1 3LB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes rental income and grants recieved.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Land & Property Freehold	1% straightline basis
Computer Equipment	25% straight line basis

3. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2025:)

4. Tangible Assets

	Land & Property		
	Land & Property Freehold	Computer Equipment	Total
	£	£	£
Cost			
As at 1 April 2025	591,561	573	592,134
As at 31 March 2026	591,561	573	592,134
Depreciation			
As at 1 April 2025	29,882	573	30,455
Provided during the period	5,916	-	5,916
As at 31 March 2026	35,798	573	36,371
Net Book Value			
As at 31 March 2026	555,763	-	555,763
As at 1 April 2025	561,679	-	561,679

5. **Debtors**

	2026	2025
	£	£
Due within one year		
Trade debtors	3,760	3,139
Other debtors	466	1,403
	4,226	4,542

6. **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Trade creditors	1,748	1,132
Other creditors	-	8,985
	1,748	10,117

7. **Creditors: Amounts Falling Due After More Than One Year**

	2026	2025
	£	£
Bank loans	327,842	330,067

8. **Share Capital**

	2026	2025
Allotted, called up and fully paid	£	£
103 Ordinary Shares of £1.00 each	103	55
309,068 Investment Shares of £1.00 each	309,068	311,568
	309,171	311,623

Shares issued during the period:	**£**
48 Ordinary Shares of £1.00 each	48

Shares disposed during the period:	**£**
2,500 Investment Shares of £1.00 each	(2,500)

Member shares have a nominal value of £1 and are non-transferable shares which are withdrawable at the discretion of the board. The shares confer membership of the society and entitle the member holding shares to a vote at the Annual General Meeting, on the basis of one member, one vote. Interest may be paid on the shares at the discretion of the board. In the event of the society being wound up, shareholders are only entitled to repayment of their shares (assuming sufficient funds are available) and not to any distribution of the residual assets.

Brighton and Hove Community Land Trust Limited
Trading Income Statement
For The Year Ended 31 March 2026

	2026		2025	
	£	£	£	£
TURNOVER				
Sales		-		36,600
Rental income		38,765		-
Grants and subsidies received		8,281		20,769
Other trading income		286		-
		47,332		57,369
GROSS PROFIT		47,332		57,369
Administrative Expenses				
Computer software, consumables and maintenance	-		970	
Computer software costs	36		-	
Repairs, renewals and maintenance	-		9,591	
Insurance	2,746		1,956	
Advertising and marketing costs	670		585	
Accountancy fees	2,377		2,245	
Other office costs	-		594	
Depreciation of freehold land and property	5,916		4,617	
Sundry expenses	20		749	
CLT Core expenses	175		-	
Who Owns Brighton	6,533		16,149	
		(18,473)		(37,456)
OPERATING PROFIT		28,859		19,913
Interest payable and similar charges				
Bank charges	178		148	
Bank loan interest	22,275		22,970	
Interest payable on other loans	-		765	
		(22,453)		(23,883)
PROFIT/(LOSS) FOR THE FINANCIAL YEAR		6,406		(3,970)