Registered number: RS008236

THE HARBERTONFORD COMMUNITY LIMITED
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025

Frost
CHARTERED ACCOUNTANTS

The Harbertonford Community Limited
Contents

The Harbertonford Community Limited
Company Information
For The Year Ended 31 October 2025

Directors	Mr Graham Clayton Mr Stephen Woollett Ms Krystyna Krzyzak
Secretary	Mr Jeremy Thorn
Company Number	RS008236
Registered Office	Riversdale Ashburton Road Totnes Devon TQ9 5JU
Accountants	Frost Chartered Accountants Riversdale Ashburton Road Totnes Devon TQ9 5JU

The Harbertonford Community Limited
Company No. RS008236
Directors' Report For The Year Ended 31 October 2025

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

Directors

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

Mr Graham Clayton
Mr Stephen Woollett
Ms Krystyna Krzyzak

Statement of Directors' Responsibilities

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

Company 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 company 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 Companies Act 2006. 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 company'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.

Graham Clayton

Mr Graham Clayton

Director
:e

13 Apr 2026

Chartered Accountant's report to the directors on the preparation of the unaudited statutory accounts of The Harbertonford Community Limited for the year ended 31 October 2025

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of The Harbertonford Community Limited for the year ended 31 October 2025 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member 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 http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the directors of The Harbertonford Community 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 accounts of The Harbertonford Community Limited and state those matters that we have agreed to state to the directors of The Harbertonford Community 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 The Harbertonford Community Limited and its directors, as a body, for our work or for this report.

It is your duty to ensure that The Harbertonford Community Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of The Harbertonford Community Limited . You consider that The Harbertonford Community Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of The Harbertonford Community 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 financial statements.

Date 13/04/2025

Frost
Chartered Accountants
Riversdale
Ashburton Road
Totnes
Devon
TQ9 5JU

The Harbertonford Community Limited
Profit and Loss Account
For The Year Ended 31 October 2025

	Notes	2025 £	2024 £
TURNOVER		357,047	298,038
Cost of sales		(254,855)	(208,251)
GROSS PROFIT		102,192	89,787
Administrative expenses		(107,986)	(101,199)
OPERATING LOSS AND LOSS FOR THE FINANCIAL YEAR		(5,794)	(11,412)

The notes on pages 7 to 9 form part of these financial statements.

The Harbertonford Community Limited
Balance Sheet
As At 31 October 2025

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Intangible Assets	**4**		12,000		16,000
Tangible Assets	**5**		19,833		20,373
			31,833		36,373
CURRENT ASSETS					
Stocks	**6**	23,482		23,169	
Cash at bank and in hand		40,366		39,565	
		63,848		62,734	
Creditors: Amounts Falling Due Within One Year	**7**	(10,522)		(9,034)	
NET CURRENT ASSETS (LIABILITIES)			53,326		53,700
TOTAL ASSETS LESS CURRENT LIABILITIES			85,159		90,073
Creditors: Amounts Falling Due After More Than One Year	**8**		(30,000)		(30,000)
NET ASSETS			55,159		60,073
CAPITAL AND RESERVES					
Called up share capital	**9**		69,600		68,720
Profit and Loss Account			(14,441)		(8,647)
SHAREHOLDERS' FUNDS			55,159		60,073

The Harbertonford Community Limited
Balance Sheet (continued)
As At 31 October 2025

For the year ending 31 October 2025 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

Graham Clayton   13 Apr 2026

Mr Graham Clayton

Director
Date

The notes on pages 7 to 9 form part of these financial statements.

1. General Information

The Harbertonford Community Limited is a private company, limited by shares, incorporated in England & Wales, registered number RS008236 . The registered office is Riversdale, Ashburton Road, Totnes, Devon, TQ9 5JU.

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. Going Concern Disclosure

The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

2.3. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.4. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of 5 years.

2.5. 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:

Plant & Machinery	20% reducing balance
Fixtures & Fittings	20% reducing balance

2.6. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 7 (2024: 7)

4. Intangible Assets

	Goodwill
	£
Cost	
As at 1 November 2024	20,000
As at 31 October 2025	20,000
Amortisation	
As at 1 November 2024	4,000
Provided during the period	4,000
As at 31 October 2025	8,000
Net Book Value	
As at 31 October 2025	12,000
As at 1 November 2024	16,000

5. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 November 2024	2,318	23,149	25,467
Additions	416	3,604	4,020
As at 31 October 2025	2,734	26,753	29,487
Depreciation			
As at 1 November 2024	464	4,630	5,094
Provided during the period	407	4,153	4,560
As at 31 October 2025	871	8,783	9,654
Net Book Value			
As at 31 October 2025	1,863	17,970	19,833
As at 1 November 2024	1,854	18,519	20,373

6. Stocks

	2025	2024
	£	£
Stock	23,482	23,169

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	2,955	3,940
Other creditors	5,940	3,125
Taxation and social security	1,627	1,969
	10,522	9,034

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

	2025	2024
	£	£
Loan	30,000	30,000

9. **Share Capital**

	2025	2024
	£	£
Allotted, Called up and fully paid	69,600	68,720

The Harbertonford Community Limited
Trading Profit and Loss Account
For The Year Ended 31 October 2025

	2025		2024	
	£	£	£	£
TURNOVER				
Sales		354,614		296,104
Grants and subsidies received		1,500		555
Other trading income		933		1,379
		357,047		298,038
COST OF SALES				
Opening stock - finished goods	23,169		14,702	
Purchases	255,168		216,718	
Closing stock - finished goods	(23,482)		(23,169)	
		(254,855)		(208,251)
GROSS PROFIT		102,192		89,787
Administrative Expenses				
Wages and salaries	74,092		63,143	
Rent	10,800		10,800	
Light and heat	3,224		5,151	
Computer software costs	1,037		767	
Insurance	988		901	
Printing, postage and stationery	-		131	
Telephone	470		474	
Accountancy fees	915		2,225	
Professional fees	721		861	
Credit card charges	2,040		2,895	
Depreciation of plant and machinery	407		464	
Depreciation of fixtures and fittings	4,153		4,630	
Amortisation	4,000		4,000	
Sundry expenses	5,139		4,757	
		(107,986)		(101,199)
OPERATING LOSS AND LOSS FOR THE FINANCIAL YEAR		(5,794)		(11,412)