Registered number: 15389708

HOMES & COMMUNITY LTD

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE PERIOD ENDED 31 MARCH 2025

HOMES & COMMUNITY LTD
REGISTERED NUMBER: 15389708

BALANCE SHEET
AS AT 31 MARCH 2025

	Note		31 March 2025 £
Current assets			
Debtors: amounts falling due within one year	4	**775,709**	
Cash at bank and in hand	5	**30,000**	
		805,709	
Creditors: amounts falling due within one year	6	**(169,456)**	
Net current assets			**636,253**
Total assets less current liabilities			**636,253**
Net assets			**636,253**
Capital and reserves			
Called up share capital			**1**
Profit and loss account			**636,252**
			636,253

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

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 have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

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

R J Walsh
Director

Date: 31 March 2026

The notes on pages 3 to 5 form part of these financial statements.

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

1. General information

Homes & Community Limited is a private company, limited by shares and incorporated in England and Wales (registered number: 15389708). The registered office address of the Company is 101 New Cavendish Street, 1st Floor South, London, W1W 6XH.

The financial statements are presented in sterling, which is the functional currency of the Company.

The Company was incorporated on 5th January 2024, and began trading on that date.

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 Company 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 Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company 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 Company 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.

2.3 Interest income

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

2.4 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

2. Accounting policies (continued)

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 average monthly number of employees, including directors, during the period was 1.

4. Debtors

	31 March 2025 £
Amounts owed by group undertakings	**472**
Other debtors	**775,237**
	775,709

5. Cash and cash equivalents

	31 March 2025 £
Cash at bank and in hand	**30,000**
	30,000

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

6. Creditors: Amounts falling due within one year

	31 March 2025 £
Amounts owed to group undertakings	**36,664**
Corporation tax	**129,792**
Accruals and deferred income	**3,000**
	169,456

7. Controlling party

The ultimate shareholder and controlling party is MCML Investments Limited, whose registered address is 101 New Cavendish Street, 1st Floor South, London, W1W 6XH.

8. Share capital

On incorporation, the Company issued 1 Ordinary share of £1 at par value.

9. Auditors' information

The auditors' report on the financial statements for the period ended 31 March 2025 was unqualified.

The audit report was signed on 31 March 2026 by Hugh Lask (Senior Statutory Auditor) on behalf of Harris & Trotter LLP.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.