

**ELMER SANDS LIMITED  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

## Elmer Sands Limited Contents

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	<b>Page</b>
Company Information	1
Directors' Report	2
Accountant's Report	3
Income and Expenditure Account	4
Balance Sheet	5
Notes to the Financial Statements	6–7
The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	8

**Elmer Sands Limited  
Company Information  
For The Year Ended 31 December 2025**

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<b>Directors</b>	Mrs L Smith Mr T Wright Mrs J Wright Mr C Bernhardt Mrs M Miller Mr J Kirby
<b>Secretary</b>	Miss K Edden
<b>Company Number</b>	00311819
<b>Registered Office</b>	23 Arundel Way Elmer Sands Bognor Regis West Sussex PO22 6JH
<b>Business</b>	23 Arundel Way Elmer Sands Bognor Regis West Sussex PO22 6JH
<b>Accountants</b>	PKR Accounting Techniques 20 Meadow Way Westergate Chichester West Sussex PO20 3QT

**Elmer Sands Limited**  
**Company No. 00311819**  
**Directors' Report For The Year Ended 31 December 2025**

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

**Directors**

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

Mr G Easter	Resigned	12/02/2025	
Mr A Latus	Resigned	04/10/2025	
Mrs L Smith	Appointed	10/05/2025	
Mr T Wright			
Mrs S Trebble	Resigned	07/07/2025	
Ms A Page	Resigned	18/08/2025	
Mrs A Carpenter	Appointed	04/07/2025	Resigned 13/10/2025
Mrs J Wright			
Mrs S Newton	Resigned	10/05/2025	
Mr C Bernhardt			
Mrs M Miller			
Mr A Cooper	Resigned	09/07/2025	
Mr J Kirby			

**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 surplus or deficit 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.

On behalf of the board

Mrs M Miller

Director  
23rd January 2026

**Elmer Sands Limited**  
**Accountant's Report**  
**For The Year Ended 31 December 2025**

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In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company 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 Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 December 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company 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.

23rd January 2026

PKR Accounting Techniques  
20 Meadow Way  
Westergate  
Chichester  
West Sussex  
PO20 3QT

**Elmer Sands Limited**  
**Income and Expenditure Account**  
**For The Year Ended 31 December 2025**

	<b>Notes</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
<b>TURNOVER</b>		75,359	67,517
<b>GROSS SURPLUS</b>		75,359	67,517
Administrative expenses		(81,370)	(65,719)
Other operating income		3,623	921
<b>OPERATING (DEFICIT)/SURPLUS</b>		(2,388)	2,719
Other interest receivable and similar income		2,184	2,245
<b>(DEFICIT)/SURPLUS BEFORE TAXATION</b>		(204)	4,964
Tax on (Deficit)/surplus		(415)	(427)
<b>(DEFICIT)/SURPLUS AFTER TAXATION BEING (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR</b>		(619)	4,537

The notes on pages 6 to 7 form part of these financial statements.

**Elmer Sands Limited**  
**Balance Sheet**  
**As At 31 December 2025**

	Notes	2025		2024	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	4	1,533		1,259	
Cash at bank and in hand		66,815		70,563	
		68,348		71,822	
<b>Creditors: Amounts Falling Due Within One Year</b>	5	(16,415)		(18,363)	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			51,933		53,459
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			51,933		53,459
<b>NET ASSETS</b>			51,933		53,459
<b>RESERVES</b>					
Other reserves			35,885		36,792
Income and Expenditure Account			16,048		16,667
			51,933		53,459
<b>MEMBERS' FUNDS</b>			51,933		53,459

For the year ending 31 December 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

Mrs M Miller

Director  
23rd January 2026

The notes on pages 6 to 7 form part of these financial statements.

**Elmer Sands Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2025**

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**1. General Information**

Elmer Sands Limited is a private company, limited by guarantee, incorporated in England & Wales, registered number 00311819. The registered office is 23 Arundel Way, Elmer Sands, Bognor Regis, West Sussex, PO22 6JH.

**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 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.

**2.3. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company'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 timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

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. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in surplus or deficit for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

**2.4. Government Grant**

Government grants are recognised in the income and expenditure account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income and expenditure account. Grants towards general activities of the entity over a specific period are recognised in the income and expenditure account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the income and expenditure account over the useful life of the asset concerned.

All grants in the income and expenditure account are recognised when all conditions for receipt have been complied with.

**Elmer Sands Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2025**

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**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 2 (2024: 2)

**4. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	1,533	1,259
	1,533	1,259

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,706	1,160
Other creditors	11,975	16,480
Taxation and social security	734	723
	16,415	18,363

**6. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Elmer Sands Limited**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 December 2025**

	2025		2024	
	£	£	£	£
<b>TURNOVER</b>				
Stablefield rent		2,172		1,973
Boat Yard access & rent		127		152
Subscriptions received from residents		68,510		63,601
Sundry receipts		4,550		1,791
		75,359		67,517
<b>GROSS SURPLUS</b>		75,359		67,517
<b>Administrative Expenses</b>				
Council awards	77		84	
Wages and salaries	26,892		25,788	
Employers pensions - defined contributions scheme	718		691	
Road upkeep	21,060		8,744	
Drains upkeep	2,381		3,364	
Estate maintenance (Including utilities)	14,980		16,195	
Playground maintenance	180		1,521	
Beach Access Improvement	3,650		-	
Security costs	1,989		2,142	
Projects - Kiosk Area	1,520		-	
Boule Opening Event	282		-	
Insurance	1,769		1,751	
Printing, postage and stationery	2,377		2,109	
Accountancy fees	550		584	
Legal fees	-		72	
Finance charges	729		605	
Social Events	984		921	
Administrative/hire services	1,232		1,148	
		(81,370)		(65,719)
<b>Other Operating Income</b>				
Grant from WSCC for Beach Access Improvement	2,434		-	
Boules Event	282		-	
Transfer from reserves	907		921	
		3,623		921
<b>OPERATING (DEFICIT)/SURPLUS</b>		(2,388)		2,719
<b>Other interest receivable and similar income</b>				
Bank interest receivable	2,184		2,245	
		2,184		2,245
<b>(DEFICIT)/SURPLUS BEFORE TAXATION</b>		(204)		4,964
<b>Tax on (Deficit)/surplus</b>				
Corporation tax charge	415		427	
		(415)		(427)
<b>(DEFICIT)/SURPLUS AFTER TAXATION BEING (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR</b>		(619)		4,537