

**Report of the Directors and  
Unaudited Financial Statements  
for the Year Ended  
31 December 2025  
for  
ARBRIX**

DRAFT

Jacksons Accountants (Ascot) Limited  
The Old Bakehouse  
Course Road  
Ascot  
Berkshire  
SL5 7HL

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for the Year Ended 31 December 2025**

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**ARBRIX**

**Company Information  
for the Year Ended 31 December 2025**

**DIRECTORS:**

AJ Guest  
N Wint  
N Powell  
M R Anwyl  
B G Crux  
L Barge  
P Morris  
A Crease  
P Collie  
S Lewsey  
N Cassidy  
B Glickman  
G Aitkenhead

**SECRETARY:**

N Wint

**REGISTERED OFFICE:**

The Old Bakehouse  
Course Road  
Ascot  
Berkshire  
SL5 7HL

**REGISTERED NUMBER:**

03734135 (England and Wales)

**ACCOUNTANTS:**

Jacksons Accountants (Ascot) Limited  
The Old Bakehouse  
Course Road  
Ascot  
Berkshire  
SL5 7HL

**ARBRIX**

**Report of the Directors  
for the Year Ended 31 December 2025**

The directors present their report with the financial statements of the company for the year ended 31 December 2025.

**PRINCIPAL ACTIVITIES**

The principal activities of the company in the year under review were those of providing a forum for Chartered Surveyors to discuss problems and experiences relating to Arbitrations and Dispute Resolution and to form associations with other Groups, Clubs or Societies whose Members are also eligible for appointment by or on behalf of the President of the Royal Institution of Chartered Surveyors to resolve disputes in property related matters.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 January 2025 to the date of this report.

- AJ Guest
- N Wint
- N Powell
- M R Anwyl
- B G Crux
- L Barge
- P Morris
- A Crease
- P Collie
- S Lewsey

Other changes in directors holding office are as follows:

- M L Fearn - resigned 20 May 2025
- R Hepburn - resigned 20 May 2025
- N Cassidy - appointed 20 May 2025
- B Glickman - appointed 20 May 2025
- G Aitkenhead - appointed 20 May 2025

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

**ON BEHALF OF THE BOARD:**

.....  
AJ Guest - Director

Date: .....

ARBRIX

**Income Statement  
for the Year Ended 31 December 2025**

	Notes	31.12.25 £	31.12.24 £
<b>TURNOVER</b>		5,800	14,640
Administrative expenses		<u>21,005</u>	<u>22,756</u>
		(15,205)	(8,116)
Other operating income		<u>160</u>	<u>60</u>
<b>OPERATING DEFICIT and DEFICIT BEFORE TAXATION</b>		(15,045)	(8,056)
Tax on deficit	4	<u>-</u>	<u>-</u>
<b>DEFICIT FOR THE FINANCIAL YEAR</b>		<u><u>(15,045)</u></u>	<u><u>(8,056)</u></u>

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Other Comprehensive Income  
for the Year Ended 31 December 2025

Notes	31.12.25 £	31.12.24 £
<b>DEFICIT FOR THE YEAR</b>	(15,045)	(8,056)
<b>OTHER COMPREHENSIVE INCOME</b>	<u>-</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<u><u>(15,045)</u></u>	<u><u>(8,056)</u></u>

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The notes form part of these financial statements

**Statement of Financial Position  
31 December 2025**

	Notes	31.12.25 £	£	31.12.24 £	£
<b>FIXED ASSETS</b>					
Investments	5		1		1
<b>CURRENT ASSETS</b>					
Debtors	6	17,378		17,794	
Cash at bank		<u>122,720</u>		<u>137,404</u>	
		140,098		155,198	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>2,937</u>		<u>2,992</u>	
<b>NET CURRENT ASSETS</b>			<u>137,161</u>		<u>152,206</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>137,162</u>		<u>152,207</u>
<b>RESERVES</b>					
Other reserves	8		70,387		70,387
Income and expenditure account	8		<u>66,775</u>		<u>81,820</u>
			<u>137,162</u>		<u>152,207</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on ..... and were signed on its behalf by:

.....  
AJ Guest - Director

**ARBRIX**

**Statement of Changes in Equity  
for the Year Ended 31 December 2025**

	Retained earnings £	Other reserves £	Total equity £
<b>Balance at 1 January 2024</b>	89,876	70,387	160,263
<b>Changes in equity</b>			
Total comprehensive income	(8,056)	-	(8,056)
<b>Balance at 31 December 2024</b>	<u>81,820</u>	<u>70,387</u>	<u>152,207</u>
<b>Changes in equity</b>			
Total comprehensive income	(15,045)	-	(15,045)
<b>Balance at 31 December 2025</b>	<u><u>66,775</u></u>	<u><u>70,387</u></u>	<u><u>137,162</u></u>

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**ARBRIX**

**Notes to the Financial Statements  
for the Year Ended 31 December 2025**

**1. STATUTORY INFORMATION**

ARBRIX is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Turnover**

Turnover represents subscriptions received.

**Taxation**

The company is a non-profit making enterprise and surpluses or deficits arising as a result of differences between subscriptions received and actual costs incurred do not fall within the scope of corporation tax. Tax is payable on investment income only.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2024 - NIL).

**4. TAXATION**

**Analysis of the tax charge**

No liability to UK corporation tax arose for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**5. FIXED ASSET INVESTMENTS**

	Unlisted investments £
<b>COST</b>	
At 1 January 2025	1
and 31 December 2025	1
<b>NET BOOK VALUE</b>	
At 31 December 2025	1
At 31 December 2024	1

The company's investments at the Statement of Financial Position date in the share capital of companies include the following:

**ARBRIX Conferences Limited**

Registered office:

Nature of business: Organising of conferences

	%		
Class of shares:	holding		
Ordinary	100.00		
		31.12.25	31.12.24
		£	£
Aggregate capital and reserves		69,912	58,059
Profit for the year		11,853	17,400

**ARBRIX**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025**

6.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.12.25	31.12.24
			£	£
	Amounts owed by group undertakings		16,108	16,465
	Prepayments		1,270	1,329
			<u>17,378</u>	<u>17,794</u>
			<u><u>17,378</u></u>	<u><u>17,794</u></u>
7.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.12.25	31.12.24
			£	£
	Trade creditors		-	55
	Corporation tax		7	7
	Accrued expenses		2,930	2,930
			<u>2,937</u>	<u>2,992</u>
			<u><u>2,937</u></u>	<u><u>2,992</u></u>
8.	<b>RESERVES</b>			
		Income and expenditure account £	Other reserves £	Totals £
	At 1 January 2025	81,820	70,387	152,207
	Deficit for the year	(15,045)		(15,045)
		<u>66,775</u>	<u>70,387</u>	<u>137,162</u>
	At 31 December 2025	<u><u>66,775</u></u>	<u><u>70,387</u></u>	<u><u>137,162</u></u>
9.	<b>CONTROLLING PARTY</b>			
	There continued to be no single controlling party.			
10.	<b>SHARE CAPITAL</b>			
	The company is limited by guarantee and has no share capital.			

**Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
ARBRIX**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of ARBRIX for the year ended 31 December 2025 which comprise the Income Statement, Other Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity and the related notes from the company'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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of ARBRIX, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of ARBRIX and state those matters that we have agreed to state to the Board of Directors of ARBRIX, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than ARBRIX and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that ARBRIX 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 loss of ARBRIX. You consider that ARBRIX is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of ARBRIX. 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.

Jacksons Accountants (Ascot) Limited  
The Old Bakehouse  
Course Road  
Ascot  
Berkshire  
SL5 7HL

Date: .....

**ARBRIX**

**Detailed Income and Expenditure Account  
for the Year Ended 31 December 2025**

	31.12.25	£	31.12.24	£
<b>Subscriptions received</b>		5,800		14,640
<b>Other income</b>				
Miscellaneous income		160		60
		<u>5,960</u>		<u>14,700</u>
<b>Expenditure</b>				
Travelling	288		-	
Computer expenses	1,040		2,688	
Administrative assistance	15,000		15,000	
Insurance	1,472		1,315	
Sundry expenses	111		49	
Accountancy	2,820		3,160	
		<u>20,731</u>	<u>3,160</u>	
		(14,771)		(7,512)
<b>Finance costs</b>				
Bank charges		274		544
<b>NET DEFICIT</b>		<u>(15,045)</u>		<u>(8,056)</u>