

The Directors
Middle Marches Community Land Trust Limited
Enterprise House,
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Bishops Castle,
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1st September 2025

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Independent Accountants' Report to Middle Marches Community Land Trust Limited for the year ending 31 March 2025. under Section 85 of the Co-operative and Community Benefit Societies Act 2014

We report to the Directors on the unaudited accounts for the year ended 31 March 2025 set out on pages 1 to 4.

RESPECTIVE RESPONSIBILITIES OF OFFICERS AND REPORTING ACCOUNTANTS

The society's officers are responsible for the preparation of the accounts, and they consider that the society is entitled to opt out of an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

This report is made to the society's members, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the accounts that we have been engaged to compile, report to the society's members that we have done so, and 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 members, as a body, for our work or for this report.

BASIS OF OPINION

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the society, and making such limited enquiries of the officers of the society as we considered necessary for the purposes of this report. These procedures provide the only assurance expressed in our opinion.

OPINION

In our opinion:

a) The accounts, including the revenue account and balance sheet, are in agreement with the accounting records kept by the society under s75 of the Co-operative and Community Benefit Societies Act 2014

b) Having regard only to, and on the basis of, the information contained in those accounting records the revenue account and balance sheet comply with the requirements of the Cooperative and Community Benefit Societies Act 2014 and c) For the preceding year of account, the financial criteria for the exercise of the power conferred by section 84 were met in relation to the year.

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