

**REGISTERED COMPANY NUMBER: 04398319 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1126206**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**  
**FOR**  
**HILLSBOROUGH ARENA SPORTS ASSOCIATION**

Marriott Gibbs Rees Wallis Limited  
Chartered Certified Accountants  
First Floor  
Unit 4, Broadfield Court  
Sheffield  
South Yorkshire  
S8 0XF

**HILLSBOROUGH ARENA SPORTS ASSOCIATION**

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FOR THE YEAR ENDED 31 MARCH 2025**

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# HILLSBOROUGH ARENA SPORTS ASSOCIATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

04398319 (England and Wales)

#### Registered Charity number

1126206

#### Registered office

Hillsborough Sports Arena  
Middlewood Road  
Hillsborough  
Sheffield  
S6 4HA

#### Trustees

N R J Clark  
J Tattersall  
R D Wagland  
G R Clark-Lee (appointed 10/4/2024) (resigned 23/9/2024)

#### Independent Examiner

Marriott Gibbs Rees Wallis Limited  
Chartered Certified Accountants  
First Floor  
Unit 4, Broadfield Court  
Sheffield  
South Yorkshire  
S8 0XF

Approved by order of the board of trustees on ..... 23/12/2025 ..... and signed on its behalf by:



.....  
R D Wagland - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HILLSBOROUGH ARENA SPORTS ASSOCIATION

## Independent examiner's report to the trustees of Hillsborough Arena Sports Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

### Independent examiner's statement - matters of concern identified

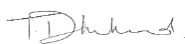
I have completed my examination.

During the course of my examination, I noted that the charity's accounting records for the current year were maintained to a satisfactory standard. However, it was not possible to verify the accuracy of certain opening balance sheet figures due to insufficient records from prior years. As a result, adjustments were made to write off these amounts in order to present a true and fair view of the current year's financial position. This limitation relates solely to the opening balances and does not affect the reliability of the current year's transactions and closing balances.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; and
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Tina Dawn Havenhand FCCA

Marriott Gibbs Rees Wallis Limited  
Chartered Certified Accountants  
First Floor  
Unit 4, Broadfield Court  
Sheffield  
South Yorkshire  
S8 0XF

23/12/2025

Date: .....

# HILLSBOROUGH ARENA SPORTS ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>66,397</b>	46,830
<b>Charitable activities</b>			
Provision of sports facilities		<b>65,829</b>	26,446
Other trading activities	2	<b>42,747</b>	49,431
<b>Total</b>		<b>174,973</b>	122,707
<b>EXPENDITURE ON</b>			
Raising funds		<b>31,807</b>	31,056
<b>Charitable activities</b>			
Provision of sports facilities		<b>100,912</b>	95,741
<b>Total</b>		<b>132,719</b>	126,797
<b>NET INCOME/(EXPENDITURE)</b>		<b>42,254</b>	(4,090)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>733,718</b>	737,808
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>775,972</b>	733,718

The notes form part of these financial statements

# HILLSBOROUGH ARENA SPORTS ASSOCIATION

## BALANCE SHEET 31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	753,251	734,084
<b>CURRENT ASSETS</b>			
Stocks	8	3,050	3,192
Debtors	9	23,992	5,014
Cash at bank and in hand		3,890	12,506
		<b>30,932</b>	20,712
<b>CREDITORS</b>			
Amounts falling due within one year	10	(8,211)	(21,078)
<b>NET CURRENT ASSETS</b>		<b>22,721</b>	(366)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>775,972</b>	733,718
<b>NET ASSETS</b>		<b>775,972</b>	733,718
<b>FUNDS</b>	11		
Unrestricted funds		775,972	733,718
<b>TOTAL FUNDS</b>		<b>775,972</b>	733,718

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

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

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that 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 charitable 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 charitable company.

## HILLSBOROUGH ARENA SPORTS ASSOCIATION

### BALANCE SHEET - continued 31 MARCH 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23/12/2025 and were signed on its behalf by:



.....  
R D Wagland - Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 25% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.



# HILLSBOROUGH ARENA SPORTS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

### 2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Catering	<u>42,747</u>	<u>49,431</u>

### 3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	<u>833</u>	<u>-</u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

### 5. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	67,142	58,110
Social security costs	(8,271)	1,238
Other pension costs	(1,778)	849
	<u>57,093</u>	<u>60,197</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Average number of employees	<u>6</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

### 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	46,830
<b>Charitable activities</b>	
Provision of sports facilities	26,446
Other trading activities	49,431
<b>Total</b>	<u>122,707</u>

### EXPENDITURE ON

# HILLSBOROUGH ARENA SPORTS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

### 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Raising funds	31,056
<b>Charitable activities</b>	
Provision of sports facilities	95,741
<b>Total</b>	<u>126,797</u>
<b>NET INCOME/(EXPENDITURE)</b>	(4,090)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	737,808
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>733,718</u></u>

### 7. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
<b>Cost</b>				
At 1 April 2024	734,084	68,975	13,097	816,156
Additions	-	20,000	-	20,000
At 31 March 2025	<u>734,084</u>	<u>88,975</u>	<u>13,097</u>	<u>836,156</u>
<b>Depreciation</b>				
At 1 April 2024	-	68,975	13,097	82,072
Charge for year	-	833	-	833
At 31 March 2025	<u>-</u>	<u>69,808</u>	<u>13,097</u>	<u>82,905</u>
<b>Net book value</b>				
At 31 March 2025	<u>734,084</u>	<u>19,167</u>	<u>-</u>	<u>753,251</u>
At 31 March 2024	<u>734,084</u>	<u>-</u>	<u>-</u>	<u>734,084</u>

# HILLSBOROUGH ARENA SPORTS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

### 8. STOCKS

	2025 £	2024 £
Stocks	<u>3,050</u>	<u>3,192</u>

### 9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	8,682	5,014
Other debtors	<u>15,310</u>	<u>-</u>
	<u>23,992</u>	<u>5,014</u>

### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	1,866	1,860
Social security and other taxes	53	10,040
Other creditors	<u>2,392</u>	<u>9,178</u>
Accruals and deferred income	<u>3,900</u>	<u>-</u>
	<u>8,211</u>	<u>21,078</u>

### 11. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	<u>733,718</u>	<u>42,254</u>	<u>775,972</u>
<b>TOTAL FUNDS</b>	<u>733,718</u>	<u>42,254</u>	<u>775,972</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<u>174,973</u>	<u>(132,719)</u>	<u>42,254</u>
<b>TOTAL FUNDS</b>	<u>174,973</u>	<u>(132,719)</u>	<u>42,254</u>

# HILLSBOROUGH ARENA SPORTS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

### 11. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	737,808	(4,090)	733,718
<b>TOTAL FUNDS</b>	<u>737,808</u>	<u>(4,090)</u>	<u>733,718</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	122,707	(126,797)	(4,090)
<b>TOTAL FUNDS</b>	<u>122,707</u>	<u>(126,797)</u>	<u>(4,090)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	737,808	38,164	775,972
<b>TOTAL FUNDS</b>	<u>737,808</u>	<u>38,164</u>	<u>775,972</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	297,680	(259,516)	38,164
<b>TOTAL FUNDS</b>	<u>297,680</u>	<u>(259,516)</u>	<u>38,164</u>

**HILLSBOROUGH ARENA SPORTS ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

# HILLSBOROUGH ARENA SPORTS ASSOCIATION

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,286	16,700
Grants	63,111	30,130
	<b>66,397</b>	<b>46,830</b>
<b>Other trading activities</b>		
Catering	42,747	49,431
<b>Charitable activities</b>		
Hire of All Weather Pitches	11,816	12,014
Hire of Pitches	21,049	80
Events	380	626
Room Hire	29,314	13,726
Hire of Changing Rooms	3,270	-
	<b>65,829</b>	<b>26,446</b>
<b>Total incoming resources</b>	<b>174,973</b>	<b>122,707</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	3,192	2,857
Catering supplies	31,665	31,391
Closing stock	(3,050)	(3,192)
	<b>31,807</b>	<b>31,056</b>
<b>Charitable activities</b>		
Wages	67,142	58,110
Social security	(8,271)	1,238
Pensions	(1,778)	849
Rates and water	982	3,913
Insurance	3,237	3,178
Light and heat	20,184	14,796
Telephone	968	432
Postage and stationery	241	22
Legal Fees	104	70
Accountancy	5,656	1,589
Repairs and Renewals	6,017	917
Cleaning	2,373	1,443
Licences	168	159
Bank charges	496	517
Grounds maintenance	1,963	8,508
Advertising	373	-
Sundry expenses	150	-
Carried forward	<b>100,005</b>	<b>95,741</b>

This page does not form part of the statutory financial statements

# HILLSBOROUGH ARENA SPORTS ASSOCIATION

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
<b>Charitable activities</b>		
Brought forward	<b>100,005</b>	95,741
Fixtures and fittings	<b>833</b>	-
Other interest payable	<b>74</b>	-
	<b>100,912</b>	95,741
Total resources expended	<b>132,719</b>	126,797
<b>Net income/(expenditure)</b>	<b>42,254</b>	(4,090)

This page does not form part of the statutory financial statements