

**WOODHALL SPA UNITED FOOTBALL CLUB LIMITED
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**



Astar Certified Accountants

Woodhall Spa United Football Club Limited

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Woodhall Spa United Football Club Limited
Company No. 09907850
Trustees' Report For The Year Ended 31 May 2025

The trustees present their report and the financial statements for the year ended 31 May 2025.

Reference and Administrative Details

Trustees

Mr A Avison
Mr I Draper (resigned 15/08/2025)
Ms S Draper
Mr M Webb (resigned 03/10/2024)
Mr D Wells
Mr J Willerton
Ms N Willerton

Charity Number

1167916

Company Number

09907850

Independent Examiner

Tara Kemp FCCA
Astar Certified Accountants
ACCA
Unit 6 Blackthorn Way
Five Mile Business Park
Lincoln
Lincolnshire
LN4 1BF

Woodhall Spa United Football Club Limited
Trustees' Report (continued)
For The Year Ended 31 May 2025

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.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Ms N Willerton

Trustee
30/01/2026

Woodhall Spa United Football Club Limited
Independent Examiner's Report to the Trustees of Woodhall Spa United Football Club
Limited
For The Year Ended 31 May 2025

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

Responsibilities and Basis of Report

As the charity 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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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; or
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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Tara Kemp FCCA
30/01/2026
Unit 6 Blackthorn Way
Five Mile Business Park
Lincoln
Lincolnshire
LN4 1BF

Woodhall Spa United Football Club Limited
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 May 2025

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Charitable activities:			
Woodhall Spa United Football Club Limited		76,790	53,424
Investments	3	-	277
		<u>76,790</u>	<u>53,701</u>
EXPENDITURE ON:			
Raising funds	5	(46,242)	(34,521)
Charitable activities:	5		
Woodhall Spa United Football Club Limited		(17,839)	(13,521)
		<u>(64,081)</u>	<u>(48,042)</u>
NET INCOME		12,709	5,659
		<u>12,709</u>	<u>5,659</u>
NET MOVEMENT IN FUNDS		12,709	5,659
RECONCILIATION OF FUNDS:			
Total funds brought forward		244,384	238,725
TOTAL FUNDS CARRIED FORWARD	12	<u>257,093</u>	<u>244,384</u>

The notes on pages 6 to 9 form part of these financial statements.

Woodhall Spa United Football Club Limited
Balance Sheet
As At 31 May 2025

		2025	2024
		Unrestricted	Total
	Notes	funds	funds
		£	£
FIXED ASSETS			
Tangible Assets	9	223,401	226,415
		<u>223,401</u>	<u>226,415</u>
CURRENT ASSETS			
Debtors	10	4,924	1,041
Cash at bank and in hand		32,183	18,270
		<u>37,107</u>	<u>19,311</u>
Creditors: Amounts Falling Due Within One Year	11	(3,415)	(1,342)
		<u>(3,415)</u>	<u>(1,342)</u>
NET CURRENT ASSETS (LIABILITIES)		33,692	17,969
		<u>33,692</u>	<u>17,969</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		257,093	244,384
		<u>257,093</u>	<u>244,384</u>
NET ASSETS		257,093	244,384
		<u>257,093</u>	<u>244,384</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		257,093	244,384
		<u>257,093</u>	<u>244,384</u>
TOTAL FUNDS	12	257,093	244,384
		<u>257,093</u>	<u>244,384</u>

For the year ending 31 May 2025 the charitable 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 charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees 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

Ms N Willerton

Trustee
30/01/2026

The notes on pages 6 to 9 form part of these financial statements.

Woodhall Spa United Football Club Limited

Notes to the Financial Statements

For The Year Ended 31 May 2025

1. General Information

Woodhall Spa United Football Club Limited is a company limited by guarantee, incorporated in , registered number 09907850 and registered charity number 1167916. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

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.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	in accordance with the property
Plant & Machinery	20% RB
Fixtures & Fittings	20% RB

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Investment Income

2025	2024
Unrestricted funds	Unrestricted funds
£	£
Interest on short-term deposits	-
	277

4. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

2025	2024
£	£
Depreciation of tangible fixed assets - owned	3,364
	1,978

Woodhall Spa United Football Club Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

5. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Raising funds	46,242	-	46,242
Woodhall Spa United Football Club Limited	-	17,839	17,839
	<u>46,242</u>	<u>17,839</u>	<u>64,081</u>

	2024		
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Raising funds	34,521	-	34,521
Woodhall Spa United Football Club Limited	-	13,521	13,521
	<u>34,521</u>	<u>13,521</u>	<u>48,042</u>

6. Support Costs

	2025
	Woodhall Spa United Football Club Limited
	£
Premises expenses	2,810
General administration	11,665
Depreciation	3,364
	<u>17,839</u>

	2024
	Woodhall Spa United Football Club Limited
	£
Premises expenses	5,050
General administration	6,493
Depreciation	1,978
	<u>13,521</u>

7. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	<u>120</u>	<u>-</u>

Woodhall Spa United Football Club Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

8. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

9. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 June 2024	209,946	21,094	59	231,099
Additions	-	-	350	350
As at 31 May 2025	209,946	21,094	409	231,449
Depreciation				
As at 1 June 2024	-	4,655	29	4,684
Provided during the period	-	3,288	76	3,364
As at 31 May 2025	-	7,943	105	8,048
Net Book Value				
As at 31 May 2025	209,946	13,151	304	223,401
As at 1 June 2024	209,946	16,439	30	226,415

10. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	4,924	1,041

11. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Trade creditors	2,077	1,342
Bank loans and overdrafts	1,338	-
	3,415	1,342

12. Movement in Funds

	As at 1 June 2024 £	Income £	Expenditure £	As at 31 May 2025 £
Unrestricted funds				
General:				
General unrestricted fund	244,384	76,790	(64,081)	257,093
Total funds	244,384	76,790	(64,081)	257,093

Woodhall Spa United Football Club Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

	As at 1 June 2023	Income	Expenditure	As at 31 May 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	238,725	53,701	(48,042)	244,384
Total funds	<u>238,725</u>	<u>53,701</u>	<u>(48,042)</u>	<u>244,384</u>

13. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

14. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

15. 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.

Woodhall Spa United Football Club Limited
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 May 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Charitable Activities:		
Woodhall Spa United Football Club Limited		
Income from charitable activities	76,790	53,424
	76,790	53,424
Investments		
Interest on short term deposits	-	277
	-	277
	76,790	53,701
EXPENDITURE ON:		
Raising funds		
Costs of generating funds	(35,784)	(26,900)
Kit	(8,959)	(7,008)
FA	(1,499)	(613)
	(46,242)	(34,521)
Charitable Activities:		
Woodhall Spa United Football Club Limited		
Rates	(194)	(635)
Light and heat	(2,616)	(4,415)
Repairs, renewals and maintenance	(7,724)	(836)
Insurance	(2,559)	(3,861)
Telecommunications	(532)	(408)
Independent examiner's fees	(120)	-
Accountancy fees	(563)	(363)
Royalties and licence fees payable	(167)	(245)
Bank charges	-	(780)
Depreciation	(3,364)	(1,978)
	(17,839)	(13,521)
	(64,081)	(48,042)
NET INCOME	12,709	5,659