Unaudited Financial Statements

for the Year Ended 31 December 2025

for

Sherburn Playing Fields Association

Sherburn Playing Fields Association

General Information
for the Year Ended 31 December 2025

ADDRESS:	10 Vicarage Farm Close Sherburn Malton North Yorkshire YO17 8PA
ACCOUNTANTS:	Wasley Chapman Chartered Accountants 5 Bobbies Bank Whitby North Yorkshire YO21 1EF

Sherburn Playing Fields Association

Trading and Profit and Loss Account for the Year Ended 31 December 2025

	2025		2024	
	£	£	£	£
Income				
Bar Sales	68,750		50,297	
Donations/Other	5,910		3,690	
Food Sales	7,978		-	
		82,638		53,987
Cost of sales				
Opening stock	2,701		1,300	
Bar Purchases	37,701		27,619	
Food Purchases	1,257		-	
	41,659		28,919	
Closing stock	(2,243)		(2,701)	
		39,416		26,218
GROSS PROFIT		43,222		27,769
Other income				
Sundry receipts		-		58
		43,222		27,827
Expenditure				
Rates and water	1,397		1,782	
Insurance	1,943		1,814	
Light and heat	3,324		4,482	
Wages	7,832		8,375	
Telephone	680		501	
Licences and insurance	263		159	
Sub contractors	7,460		-	
Repairs and renewals	6,470		494	
Field maintenance	3,344		930	
Household and cleaning	314		952	
Sundry expenses	-		60	
HR	2,040		2,858	
Accountancy	1,707		1,793	
Treasurer	1,300		-	
Donations	500		-	
Entertainment	2,472		2,534	
		41,046		26,734
		2,176		1,093
Finance costs				
Bank charges		(182)		(195)
Carried forward		2,358		1,288

Sherburn Playing Fields Association

Trading and Profit and Loss Account for the Year Ended 31 December 2025

	2025		2024	
	£	£	£	£
Brought forward		2,358		1,288
Depreciation				
Plant and machinery	1,708		1,805	
Computer equipment	72		80	
		1,780		1,885
NET PROFIT/(LOSS)		578		(597)

Sherburn Playing Fields Association

Balance Sheet
31 December 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Tangible assets	2		262,331		263,272
CURRENT ASSETS					
Stocks		2,243		2,701	
Other debtors		-		70	
Main transactions account		14,555		10,112	
Cash in hand		441		894	
		17,239		13,777	
CURRENT LIABILITIES					
Accrued expenses		1,943		-	
			15,296		13,777
NET ASSETS			277,627		277,049
FINANCED BY					
CAPITAL ACCOUNT	3		277,627		277,049

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been compiled on a basis which enables profits to be calculated in accordance with generally accepted accounting practice and which provides sufficient and relevant information to enable the completion of a tax return.

2. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2025	316,991	72,857	913	390,761
Additions	-	839	-	839
At 31 December 2025	316,991	73,696	913	391,600
DEPRECIATION				
At 1 January 2025	70,684	56,614	191	127,489
Charge for year	-	1,708	72	1,780
At 31 December 2025	70,684	58,322	263	129,269
NET BOOK VALUE				
At 31 December 2025	246,307	15,374	650	262,331
At 31 December 2024	246,307	16,243	722	263,272

3. CAPITAL ACCOUNT

	2025		2024	
	£	£	£	£
Brought forward	277,049		277,646	
Add				
Net profit	578		-	
	277,627		277,646	
Less				
Net loss	-		597	
		277,627		277,049
		277,627		277,049

Unaudited Financial Statements

for the Year Ended 31 December 2025

Chartered Accountants' Report to

Sherburn Playing Fields Association

In accordance with our terms of engagement we have prepared for your approval the financial statements of Sherburn Playing Fields Association for the year ended 31 December 2025 on pages four to seven from the 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 at icaew.com/membershandbook.

This report is made solely to you, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Sherburn Playing Fields Association and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release TECH08/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you for our work or for this report.

You have approved the financial statements for the year ended 31 December 2025 and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the financial statements.

Wasley Chapman
Chartered Accountants
5 Bobbies Bank
Whitby
North Yorkshire
YO21 1EF

Date: .....

Unaudited Financial Statements

for the Year Ended 31 December 2025

Sherburn Playing Fields Association

Client Approval Certificate

In accordance with the terms of engagement of Wasley Chapman, I approve the financial statements for the year ended 31 December 2025 which comprise the Trading and Profit and Loss Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the financial statements, including the appropriateness of the accounting basis as set out in note 1, and for providing Wasley Chapman with all information and explanations necessary for their compilation.

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Chair

Date: .....

Sherburn Playing Fields Association

Contents of the Financial Statements for the Year Ended 31 December 2025

	Page
General Information	1
Chartered Accountants' Report	2
Client Approval Certificate	3
Trading and Profit and Loss Account	4
Balance Sheet	6
Notes to the Financial Statements	7