

Unaudited Financial Statements for the Year Ended 31 August 2025

for

West Ham United Supporters Club

West Ham United Supporters Club

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for the Year Ended 31 August 2025**

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West Ham United Supporters Club

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

	2025 £	2024 £
TURNOVER	32,320	(17,591)
Other income	49,579	47,949
Cost of raw materials and consumables	(18,464)	(343)
Depreciation and other amounts written off assets	(1,985)	(360)
Other charges	(7,054)	(9,805)
Taxation	(6,840)	(6,840)
PROFIT	<u>47,556</u>	<u>13,010</u>

West Ham United Supporters Club (Registered number: 00000001)

**Balance Sheet
31 August 2025**

	2025	2024
	£	£
FIXED ASSETS		
		£ 1,081
CURRENT ASSETS	548,024	462,553
CREDITORS		
Amounts falling due within one year	(262,454)	(220,024)
NET CURRENT ASSETS	285,570	242,529
TOTAL ASSETS LESS CURRENT LIABILITIES	291,166	243,610
RESERVES	291,166	243,610

NOTES TO THE FINANCIAL STATEMENTS

1. STATUTORY INFORMATION

West Ham United Supporters Club is an unincorporated association, as such where directors are referred to in this report these are the Trustees. Rental income shown in these accounts is the only trading income that is received.

2. AVERAGE NUMBER OF EMPLOYEES

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

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

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

The director acknowledges 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 profit or loss 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 micro-entity provisions.

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

.....
Director

West Ham United Supporters Club

**Trading and Profit and Loss Account
for the Year Ended 31 August 2025**

	2025		2024	
	£	£	£	£
Turnover				
Membership fees received	29,141		-	
Donations received	5		25	
Merchandise sales	1,720		783	
TV subscriptions received	-		(18,399)	
Raffle ticket sale	1,454		-	
	<u> </u>	32,320	<u> </u>	(17,591)
 Cost of sales				
Membership costs	4,000		343	
Goods for resale	2,424		-	
Raffle prizes purchased	727		-	
Venue hire	9,781		-	
Hospitality	1,202		-	
Equipment hire	1,480		-	
Security	1,110		-	
Card processing fees	886		10	
	<u> </u>		<u> </u>	
	21,610		353	
Closing stock	(1,150)		-	
	<u> </u>	20,460	<u> </u>	353
 GROSS PROFIT/(LOSS)		11,860		(17,944)
 Other income				
Rents received	38,179		37,936	
Deposit account interest	11,400		10,013	
	<u> </u>	49,579	<u> </u>	47,949
		61,439		30,005
 Expenditure				
Premises insurance	2,179		1,936	
Post and stationery	192		31	
Travelling	-		204	
Repairs and renewals	625		1,806	
Accountancy	1,014		963	
Training costs	-		250	
Subscriptions	1,010		3,981	
Legal fees	140		98	
Depreciation of tangible fixed assets				
Plant and machinery	1,625		-	
Fixtures and fittings	360		360	
Gifts	(195)		520	
	<u> </u>	6,950	<u> </u>	10,149
		54,489		19,856
 Finance costs				
Bank charges		93		6
 NET PROFIT		<u> </u> <u> </u>		<u> </u> <u> </u>
		54,396		19,850

This page does not form part of the statutory financial statements

West Ham United Supporters Club

**Detailed Balance Sheet
for the Year Ended 31 August 2025**

	2025 £	2024 £
FIXED ASSETS		
Plant and machinery	4,875	-
Fixtures and fittings	721	1,081
	<u>5,596</u>	<u>1,081</u>
CURRENT ASSETS		
Stocks	1,150	-
Bank account no. 1	100,698	128,856
Bank account no. 2	444,491	333,091
PayPal account	1,585	22
Bank account no. 6	-	68
Cash in hand	100	516
	<u>548,024</u>	<u>462,553</u>
CREDITORS		
Amounts falling due within one year		
Bank account no. 6	(62)	-
Trade creditors	-	(312)
Tax	(91,390)	(84,550)
Other creditors	(18,000)	(18,000)
Rent holding account	(153,002)	(117,001)
Accrued expenses	-	(161)
	<u>(262,454)</u>	<u>(220,024)</u>
NET CURRENT ASSETS	<u>285,570</u>	<u>242,529</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>291,166</u>	<u>243,610</u>
NET ASSETS	<u><u>291,166</u></u>	<u><u>243,610</u></u>
RESERVES		
Retained earnings	<u><u>291,166</u></u>	<u><u>243,610</u></u>