

**WOODCHURCH HIGH SPORTS COMPLEX LTD**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 AUGUST 2025**

**WOODCHURCH HIGH SPORTS COMPLEX LTD**  
**REGISTERED NUMBER: 08110622**

**BALANCE SHEET**  
**AS AT 31 AUGUST 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	4	1,852,890	1,923,208
		<u>1,852,890</u>	<u>1,923,208</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	52,915	46,764
Cash at bank and in hand	6	231,407	260,938
		<u>284,322</u>	<u>307,702</u>
Creditors: amounts falling due within one year	7	(14,734)	(46,226)
<b>Net current assets</b>		<u>269,588</u>	<u>261,476</u>
<b>Total assets less current liabilities</b>		<u>2,122,478</u>	<u>2,184,684</u>
Creditors: amounts falling due after more than one year	8	(310,375)	(303,340)
<b>Net assets</b>		<u><u>1,812,103</u></u>	<u><u>1,881,344</u></u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		1,812,102	1,881,343
		<u><u>1,812,103</u></u>	<u><u>1,881,344</u></u>

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**WOODCHURCH HIGH SPORTS COMPLEX LTD**  
**REGISTERED NUMBER: 08110622**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 AUGUST 2025**

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The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on ~~18th~~ December 2025.



**M. C. Canham**  
Director

The notes on pages 3 to 7 form part of these financial statements.

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## WOODCHURCH HIGH SPORTS COMPLEX LTD

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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#### 1. General information

The company is a private limited company registered in England (registered number 08110622). The address of the principal place of business and registered office is Woodchurch High School, Carr Bridge Road, Wirral, Merseyside, CH49 7NG.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the requirements and the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

##### 2.2 Going concern

After assessing the risks facing the company, the financial statements have been prepared on the going concern basis.

The Directors consider that the Sports Complex will continue to be a going concern for the next twelve months, having taken into accounts projections for future growth.

##### 2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

##### 2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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## WOODCHURCH HIGH SPORTS COMPLEX LTD

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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#### 2. Accounting policies (continued)

##### 2.4 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Long-term leasehold property	-	3% Straight line
Fixtures and fittings - LED lighting	-	25% Straight line
Fixtures and fittings	-	5% Straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

##### 2.5 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.7 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

#### 3. Employees

The average number of employees, including directors, during the year was 4 (2024 - 3).

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**WOODCHURCH HIGH SPORTS COMPLEX LTD**

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

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**4. Tangible fixed assets**

	Long-term leasehold property £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>			
At 1 September 2024	2,650,000	52,410	2,702,410
At 31 August 2025	2,650,000	52,410	2,702,410
<b>Depreciation</b>			
At 1 September 2024	769,271	9,931	779,202
Charge for the year on owned assets	66,250	4,068	70,318
At 31 August 2025	835,521	13,999	849,520
<b>Net book value</b>			
At 31 August 2025	1,814,479	38,411	1,852,890
At 31 August 2024	1,880,730	42,478	1,923,208



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**WOODCHURCH HIGH SPORTS COMPLEX LTD**

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

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**5. Debtors**

	2025 £	2024 £
Amounts owed by group undertakings	44,444	35,666
Other debtors	4,395	7,470
Prepayments and accrued income	4,076	3,628
	<u>52,915</u>	<u>46,764</u>

**6. Cash and cash equivalents**

	2025 £	2024 £
Cash at bank and in hand	231,407	260,938
	<u>231,407</u>	<u>260,938</u>

**7. Creditors: Amounts falling due within one year**

	2025 £	2024 £
Trade creditors	9,234	39,536
Accruals and deferred income	5,500	6,690
	<u>14,734</u>	<u>46,226</u>

**8. Creditors: Amounts falling due after more than one year**

	2025 £	2024 £
Other creditors	310,375	303,340
	<u>310,375</u>	<u>303,340</u>

Other creditors relates to a sinking fund to maintain the Sports Complex facilities.

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## WOODCHURCH HIGH SPORTS COMPLEX LTD

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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#### **9. Related party transactions**

The company has taken advantage of the exemption contained within section 33.1A of FRS 102 to not disclose transactions with wholly owned members of the same group.

#### **10. Controlling party**

The company is under the ultimate control of Woodchurch High School by virtue of its controlling shareholding. The address of the registered office of Woodchurch High School is Carr Bridge Road, Woodchurch, Wirral, Merseyside, CH49 7NG. A copy of the consolidated accounts can be obtained from Companies House.

#### **11. Auditors' information**

The auditors' report on the financial statements for the year ended 31 August 2025 was unqualified.

The audit report was signed on        December 2025 by A J McCall (Senior statutory auditor) on behalf of Langtons Professional Services Limited.