

UNIQUE FOOTBALL ACADEMY LIMITED

Report of Unaudited Financial Statements

Period of accounts

Start date : 01 December 2024

End date : 30 November 2025

UNIQUE FOOTBALL ACADEMY LIMITED
Statement of Financial Position
As at 30 November 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets		905	1,905
		905	1,905
Current assets			
Inventories		1,500	1,500
Debtors		1,000	500
Cash at bank and in hand		11,849	13,912
		14,349	15,912
Creditors: amount falling due within one year		(40,820)	(39,082)
Net current assets/(liabilities)		(26,471)	(23,170)
Total assets less current liabilities		(25,566)	(21,265)
Net assets/(liabilities)		(25,566)	(21,265)
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(25,666)	(21,365)
Shareholders fund		(25,566)	(21,265)

For the year ended 30 November 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' Responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime of Part 15 of the Companies Act 2006.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

Signed on behalf of the board of directors:

Jamie Waller
Director

Date approved: 06 July 2026

UNIQUE FOOTBALL ACADEMY LIMITED

Notes to the Accounts

For the year ended 30 November 2025

Statutory Information

Unique Football Academy Limited is a private limited company, limited by shares, domiciled in England and Wales, registration number 08286708, registration address Unit 5b Kimberley Park, Blackness Lane, Keston, BR2 6HL, England.

The presentation currency is £ sterling.

1. Accounting Policies

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Financial Reporting Standard for Smaller Entities (effective January 2016).

Going Concern

The financial statements have been prepared on a going concern basis. The company's ongoing activities are dependent upon the continued support of the directors who have undertaken to provide such support for the foreseeable future.

Turnover

Revenue comprises sales of goods or services provided to customers net of value added tax and other sales taxes, less an appropriate deduction for actual and expected returns and discounts. Revenue is recognised when performance obligations are satisfied and the control of goods or services is transferred to the buyer. Where the performance obligation is satisfied over time, revenue is recognised in accordance with its progress towards complete satisfaction of that performance obligation.

When cash inflows are deferred and represent a financing arrangement, the promised consideration is adjusted for the effects of the time value of money, which is recognised as interest income.

Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

Proposed dividends are only included as liabilities in the financial statements when their payment has been approved by the shareholders prior to the balance sheet date.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at historical cost or valuation less depreciation and any provision for impairment. 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. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings	10% Straight Line
Office Equipment	25% Straight Line

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Employee benefits

Short-term employee benefits are recognised as an expense in the period in which they are incurred.

Long-term employee benefits are measured at the present value of the benefit obligation at the reporting date.

Termination benefits are recognised as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Interest income

Interest income is recognised when it is probable that the economic benefits will flow to the Company and the amount of revenue can be measured reliably. Interest income is accrued on a time basis and taken to profit and loss account, by reference to the principal outstanding at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Trade and other 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 losses for bad and doubtful debts, except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents are highly liquid investments and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

Trade and other creditors

Short-term creditors are measured at the transaction price. The 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, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Equity instruments

Equity instruments issued by the Company are recorded at the fair value of cash or other resources received or receivable, net of direct issue costs. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the Company.

2. Average number of employees

Average number of employees during the year were 3 (2024: 3).

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the Companies Act 2006.