

REGISTERED NUMBER: 14951578 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

FOR

394 SPORTS LIMITED

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FOR THE YEAR ENDED 30 JUNE 2025**

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394 SPORTS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2025

DIRECTORS: J A Uggla
M G Uggla

REGISTERED OFFICE: 15 Blomfield Road
London
England
W9 1AD

REGISTERED NUMBER: 14951578 (England and Wales)

ACCOUNTANTS: Barber & Company
A trading name of PCM Accounting Limited
2 Jardine House
Harrovia Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

STATEMENT OF FINANCIAL POSITION
30 JUNE 2025

	Notes	30.6.25 £	£	30.6.24 £	£
FIXED ASSETS					
Investments	4		1,232,155		1,232,155
CREDITORS					
Amounts falling due within one year	5	<u>5,518,177</u>		<u>3,386,708</u>	
NET CURRENT LIABILITIES			<u>(5,518,177)</u>		<u>(3,386,708)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(4,286,022)</u>		<u>(2,154,553)</u>
CAPITAL AND RESERVES					
Called up share capital	6		2		2
Retained earnings	7		<u>(4,286,024)</u>		<u>(2,154,555)</u>
SHAREHOLDERS' FUNDS			<u>(4,286,022)</u>		<u>(2,154,553)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 26 March 2026 and were signed on its behalf by:

J A Uggla - Director

M G Uggla - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

1. STATUTORY INFORMATION

394 Sports Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS

The financial statements contain information about 394 Sports Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

RELATED PARTY EXEMPTION

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

INVESTMENTS IN SUBSIDIARIES

Investments in subsidiary undertakings are recognised at cost.

FINANCIAL INSTRUMENTS

Where the company enters into transactions that result in the recognition of financial assets and liabilities like trade and other debtors, creditors, and loans from and loans to related parties.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the statement of comprehensive income.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the statement of comprehensive income.

Trade payables are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade payables are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

TAXATION

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

2. ACCOUNTING POLICIES - continued
DEFERRED TAX

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2024 - 2) .

4. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 July 2024 and 30 June 2025	<u>1,232,155</u>
NET BOOK VALUE	
At 30 June 2025	<u>1,232,155</u>
At 30 June 2024	<u>1,232,155</u>

The company's investments at the Statement of Financial Position date in the share capital of companies include the following:

York City Football Club Limited

Registered office: York Community Stadium, Kathryn Avenue, Monks Cross Drive, Huntington, York, England, YO32 9AF
Nature of business: Football Club

Class of shares:	%		
"B" Ordinary Shares of £1 each	holding		
	51.00	30.6.25	30.6.24
		£	£
Aggregate capital and reserves		2,935,441	2,930,713
Profit/(loss) for the year/period		<u>4,728</u>	<u>(235,431)</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25	30.6.24
	£	£
Directors' current accounts	5,516,737	3,384,068
Accruals and deferred income	<u>1,440</u>	<u>2,640</u>
	<u>5,518,177</u>	<u>3,386,708</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.25 £	30.6.24 £
2	Ordinary Shares	£1	<u>2</u>	<u>2</u>

7. RESERVES

	Retained earnings £
At 1 July 2024	(2,154,555)
Deficit for the year	<u>(2,131,469)</u>
At 30 June 2025	<u>(4,286,024)</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.