

**BANGOR FOOTBALL AND ATHLETIC CLUB LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Bangor Football And Athletic Club Limited
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Bangor Football And Athletic Club Limited
Balance Sheet
As At 31 December 2025

Registered number: NI003211

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		859,630		863,238
			<u>859,630</u>		<u>863,238</u>
CURRENT ASSETS					
Debtors	5	8,127		5,991	
Cash at bank and in hand		33,305		21,977	
			<u>41,432</u>		<u>27,968</u>
Creditors: Amounts Falling Due Within One Year	6	(65,820)		(44,593)	
			<u>(24,388)</u>		<u>(16,625)</u>
NET CURRENT ASSETS (LIABILITIES)			<u>(24,388)</u>		<u>(16,625)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>835,242</u>		<u>846,613</u>
Creditors: Amounts Falling Due After More Than One Year	7		(146,025)		(166,045)
			<u>689,217</u>		<u>680,568</u>
NET ASSETS			<u>689,217</u>		<u>680,568</u>
CAPITAL AND RESERVES					
Called up share capital	8		103,700		103,700
Revaluation reserve	9		801,640		801,640
Profit and Loss Account			(216,123)		(224,772)
			<u>689,217</u>		<u>680,568</u>
SHAREHOLDERS' FUNDS			<u>689,217</u>		<u>680,568</u>

Bangor Football And Athletic Club Limited
Balance Sheet (continued)
As At 31 December 2025

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

A handwritten signature in black ink, appearing to read 'Graham Bailie', written in a cursive style.

Mr Graham Bailie

Director

28/02/2026

The notes on pages 3 to 6 form part of these financial statements.

Bangor Football And Athletic Club Limited
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

Bangor Football And Athletic Club Limited is a private company, limited by shares, incorporated in Northern Ireland, registered number NI003211. The registered office is Clandeboye Park 1a Hawthorne Court, Off Clandeboye Rd, Bangor, Down, BT20 3HR.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	
Leasehold	£3,608
Plant & Machinery	20%
Fixtures & Fittings	Fully Depreciated

3. Average Number of Employees

Average number of employees, including directors, during the year was: 25 (2024: 12)

Bangor Football And Athletic Club Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

4. Tangible Assets

	Land & Property			
	Leasehold	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 January 2025	982,000	54,365	477,293	1,513,658
As at 31 December 2025	982,000	54,365	477,293	1,513,658
Depreciation				
As at 1 January 2025	128,694	44,432	477,294	650,420
Provided during the period	3,608	-	-	3,608
As at 31 December 2025	132,302	44,432	477,294	654,028
Net Book Value				
As at 31 December 2025	849,698	9,933	(1)	859,630
As at 1 January 2025	853,306	9,933	(1)	863,238

5. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	1,975	1,980
Other debtors	6,152	4,011
	8,127	5,991

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	11,061	20,597
Bank loans and overdrafts	16,128	15,668
Other creditors	30,807	7,594
Taxation and social security	7,824	734
	65,820	44,593

Note:

Amounts owed to HMRC re VAT-£7,824
Amounts owed to HMRC re PAYE-£7,364
Ulster Bank Bounce Back Loan-£12,411
Loans from Directors-£1,000

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Bangor Football And Athletic Club Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

6. Creditors: Amounts Falling Due Within One Year - continued

Amounts owed by Bangor Football and Athletic Club in relation to Player Transfers-£11,000
Amounts owed to Bangor Football and Athletic Club in relation to Player Transfers-Nil

7. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Bank loans	102,226	122,246
Other creditors	43,799	43,799
	146,025	166,045
	146,025	166,045

Note:

UCIT/Community Finance Ireland Loan-£104,965

Overdrafts: £460

8. Share Capital

	2025	2024
	£	£
Allotted, called up and fully paid		
0 Ordinary Shares of £0.00 each	10,000	10,000
0 Ordinary A shares of £0.00 each	93,700	93,700
	103,700	103,700
	103,700	103,700

9. Reserves

	Revaluation reserve	Profit and Loss Account
	£	£
As at 1 January 2025	801,640	(224,772)
Profit for the year and total comprehensive income	-	8,649
As at 31 December 2025	801,640	(216,123)
	801,640	(216,123)

10. FRC's Ethical Standard - Provision Available for Small Entities

In common with other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Bangor Football And Athletic Club Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

11. Audit Information

The auditor's report on the accounts of Bangor Football And Athletic Club Limited for the year ended 31 December 2025 was unqualified.

The auditor's report was signed by Ronan Bradley FCCA FTT (Senior Statutory Auditor) for and on behalf of Bradley Accounting & Taxation, Statutory Auditor.

Bradley Accounting & Taxation
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Maryland Industrial Estate
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