

Registration number: 29371R

Reading Football Supporters' Society Limited

Registered under the

Co-operative and Community Benefit Societies Act 2014

Directors' report and financial statements

for the year ended 30 June 2025

Reading Football Supporters' Society Limited

Society information

Board members

Steve Benton
Vicci Elliot
Melanie Bishop
Colin Bishop
Sacha Liddiard (Resigned 4 September 2025)
Sarah Turner
Johnny Hunt
Simon Day (Resigned 5 September 2024)
Matthew Batten
Dave Stevens
Adam Aust
Jack Simpson
Adam Jones (Appointed 5 September 2024)
Greg Double (Appointed 5 September 2024)

Secretary

Teresa Hicks

President

Bobby Williams

Company number

IP29371R

Registered office

7 Bournemouth Road
Chandlers Ford
Eastleigh
Hampshire
SO53 3DA

Independent Accountants

Knight Goodhead Limited
7 Bournemouth Road
Chandlers Ford
Eastleigh
Hampshire
SO53 3DA

Bankers

Barclays Bank plc
Reading Branch
Mid Thames Group
PO Box 27
Reading

Reading Football Supporters' Society Limited

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Reading Football Supporters' Society Limited

Annual report of the Board for the year ended 30 June 2025

The Board presents its report and the financial statements for the year ended 30 June 2025.

Statement of business aims and objectives

The main aims of the Society are:

- to strengthen the bonds between Reading Football Club and the community;
- to facilitate the participation of supporters of Reading Football Club in activities promoting football in the community;
- to promote and encourage the furtherance of the game of football as a recreational facility, sporting activity, and focus of community involvement.

Statement of the Board's responsibilities

In accordance with Section 83 of the Co-operative and Community Benefit Societies Act 2014 the Board is required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Society and of the surplus or deficit of the Society for that year. In preparing these the Board is required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Society will continue in business.

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Society and to enable it to ensure that the financial statements comply with the Co-operative and Community Benefit Societies Act 2014. The Board is also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board must, in determining how amounts are presented within items in the income and expenditure account and balance sheet, have regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles and practice.

This report was approved by the Board on 11. September 25 and signed on its behalf by:



S Turner
Chairman

Reading Football Supporters' Society Limited

**Independent accountants' report to the members on the preparation
of the unaudited statutory financial statements of Reading Football
Supporters' Society Limited for the year ended 30 June 2025**

We report on the unaudited accounts for the year ended 30 June 2025 set out on pages 3 to 8. The financial reporting framework that has been applied in their preparation is applicable law and FRS 102 The Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland.

This report is made solely to the society, in accordance with the terms of our engagement. Our review has been undertaken so that we may state to the society's officers those matters we have agreed with them in our engagement letter and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the society and the society's officers as a body for our work, for this report or the conclusions we have formed.

Respective responsibilities of management committee and reporting accountant

The society's officers are responsible for the preparation of the accounts, and they consider that an audit is not required for this year and that an independent accountant's report is needed.

It is our responsibility to carry out procedures designed to enable us to report our opinion under the Co-operative and Community Benefit Societies Act 2014.

Basis of the independent accountant's opinion

Our procedures consisted of comparing the accounts with the books of account kept by the society and making such limited enquiries of the officers of the society as we considered necessary for the purpose of this report. These procedures provide only the assurance expressed in our opinion.

Independent accountant's opinion

In our opinion:

- (a) The accounts are in agreement with the accounting records kept by the society under S75 of the Co-operative and Community Benefit Societies Act 2014;
- (b) having regard only to, and on the basis of the information contained in those accounting records, the accounts have been drawn up in a manner consistent with the accounting requirements of the applicable legislation; and
- (c) the society satisfied the financial criteria enabling it to disapply the requirement to have an audit of the accounts for the year as specified in the Co-operative and Community Benefit Societies Act 2014, s.84(1), as amended by the Co-operative and Community Benefit Societies Act 2014 (Amendments to Audit Requirements) Order 2018.


Knight Goodhead Limited

Chartered Accountants

11 November 2025

7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire, SO53 3DA

Reading Football Supporters' Society Limited

**Income and expenditure account
for the year ended 30 June 2025**

	Notes	2025 £	2024 £
Income		73,963	95,953
Administrative expenses		(74,358)	(88,844)
(Deficit)/ surplus on ordinary activities for the year		<u>(395)</u>	<u>7,109</u>
Bank interest receivable		1,581	1,357
Surplus before taxation		<u>1,186</u>	<u>8,466</u>
Tax on interest received		-	-
Retained surplus for the year		<u>1,186</u>	<u>8,466</u>
Unrestricted reserves brought forward		84,351	75,885
Unrestricted reserves carried forward		<u>85,537</u>	<u>84,351</u>
Reading Football Supporters' Club Reserve			
Restricted reserve			
Reserves brought forward	8	10,000	10,000
Transfer to Unrestricted Reserve		-	-
Restricted reserves carried forward		<u>10,000</u>	<u>10,000</u>
Total reserves carried forward		<u>95,537</u>	<u>94,351</u>

Reading Football Supporters' Society Limited

Balance sheet
as at 30 June 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	5		-		-
Current assets					
Cash at bank and in hand		102,761		108,653	
		<u>102,761</u>		<u>108,653</u>	
Creditors: amounts falling due within one year	6	<u>(6,263)</u>		<u>(13,561)</u>	
Net current assets			96,498		95,092
Net assets			<u>96,498</u>		<u>95,092</u>
Capital and reserves					
Share capital	7		961		741
Restricted reserve	8	10,000		10,000	
Designated reserve	8	2,143		-	
Unrestricted reserve	8	<u>83,394</u>		<u>84,351</u>	
			95,537		94,351
Members funds			<u>96,498</u>		<u>95,092</u>

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

The financial statements were approved by the Board on 11. September 2025 and signed on its behalf by:

S Turner - -

Chairman



T. Hicks - -

Secretary



V Elliot - -

Treasurer



Reading Football Supporters' Society Limited

**Statement of Changes in Equity
for the year ended 30 June 2025**

Reserves	Called up Share Capital	Unrestricted reserve	Designated reserve	Restricted reserve	Total equity
	£	£	£	£	£
Balance at 1 July 2023	1,053	75,885	-	10,000	86,938
Repurchase of share capital	(312)	-	-	-	(312)
Total comprehensive income	-	8,466	-	-	8,466
Balance at 30 June 2024	741	84,351	-	10,000	95,092
Issue of share capital	220	-	-	-	220
Total comprehensive income	-	(957)	2,143	-	1,186
Balance at 30 June 2025	961	83,394	2,143	10,000	96,498

Reading Football Supporters' Society Limited

Notes to the financial statements for the year ended 30 June 2025

1 Statutory information

Reading Football Supporters' Society Limited is a private company, limited by shares, registered in England and Wales. The address of its registered office is 7 Bournemouth Road, Chandlers Ford, Eastleigh, Hampshire, SO53 3DA

The company number is IP29371R.

The principal activity of the company is the development of links between Reading Football Club and the community.

The presentation currency of the financial statements is the Pound Sterling (£), which is also the functional currency of the company.

2 Accounting policies

2.1 Basis of preparing the financial statements

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

2.2 Turnover

Turnover represents monies received from members for subscriptions, the travel club, sale of programmes, social events, and fundraising. The Society is not registered for VAT.

Income received from subscriptions is recognised in the period to which the subscription relates. Revenue from the travel club, sale of programmes, social events and fundraising is recognised at the point of the transaction.

2.3 Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives as below:

Buildings	33% Straight line
Computer equipment	33% Straight line

2.4 Taxation

Taxation shown in the financial statements represents the sum of tax currently payable on interest received.

3 Turnover

The total turnover of the Society for the year has been derived from activities wholly undertaken in the UK.

Reading Football Supporters' Society Limited

**Notes to the financial statements
for the year ended 30 June 2025**

4 Surplus on ordinary activities

Surplus on ordinary activities is stated after charging:	2025	2024
	£	£
Depreciation and other amounts written off tangible assets	-	-
Independent examiner's remuneration	780	780
	<u>780</u>	<u>780</u>

5 Tangible fixed assets

	Portable Building	Computer Equipment	Total
	£	£	£
Cost			
At 30 June 2024	24,084	2,609	26,693
Additions	-	-	-
At 30 June 2025	<u>24,084</u>	<u>2,609</u>	<u>26,693</u>
Depreciation			
At 30 June 2024	24,084	2,609	26,693
Charge for the year	-	-	-
At 30 June 2025	<u>24,084</u>	<u>2,609</u>	<u>26,693</u>
Net book value			
At 30 June 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 30 June 2025	<u>-</u>	<u>-</u>	<u>-</u>

The portable building, which is located at the Select Car Leasing Stadium, is used as an operational base during the football season.

**6 Creditors: amounts falling due
within one year**

	2025	2024
	£	£
Corporation tax	128	128
Accruals and deferred income	6,135	5,219
Other creditors	-	8,214
	<u>6,263</u>	<u>13,561</u>

Reading Football Supporters' Society Limited

Notes to the financial statements for the year ended 30 June 2025

7 Share capital

	2025	2024
	£	£
Ordinary shares		
Members brought forward	741	1,053
Net members joining/(leaving) in year	220	(312)
Members carried forward	961	741

For the purposes of this note, members are those entitled to hold a share in the Society.

8 Capital and reserves

Fund balances at 30 June 2025 are represented by:

	Unrestricted reserve	Designated reserve	Restricted reserve	Total
		£	£	£
Tangible fixed assets	-	-	-	-
Current assets	90,618	2,143	10,000	102,761
Current liabilities	(6,263)	-	-	(6,263)
At 30 June 2025	84,355	2,143	10,000	96,498

Designated Reserve

This is for the "Fanzone Project" which is for improving the fanzone area at the Select Car Leasing stadium so the fans have a better experience on a match day. There are ongoing discussions with the club in respect of what is needed and timescale. This is funded by the monthly lottery draw after prizes are paid out.

Restricted Reserve

When STAR was founded in 2002 it took on the assets of Reading Football Supporters' Club (RFSC), including its funds. These funds were ring-fenced and to be spent only on specific purposes as mandated at the time.

9 APB Ethical Standard -Provisions available for small companies

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

Reading Football Supporters' Society Limited

**Detailed income and expenditure account
for the year ended 30 June 2025**

	2025		2024	
	£	£	£	£
Income				
Subscriptions	9,106		8,807	
Donations - general	56		10	
Donations - fundraising RFC	-		12,932	
Donations - Christmas fund	-		7,222	
Travel	60,527		66,306	
Souvenirs	230		22	
Postage	876		654	
Monthly draw entries	2,943		-	
Events	225		-	
	<u>73,963</u>	73,963	<u>95,953</u>	95,953
 Bank interest received		1,581		1,357
 Administrative expenses				
Advertising, printing, postage and stationery	706		662	
Telephone and internet	789		836	
Insurance	2,427		2,224	
Membership benefits	440		-	
General donations	2,366		6,677	
RFC donations	14,125		12,394	
Christmas Fund	-		7,222	
Coach hire/tickets	48,510		52,480	
IT software	670		854	
Repairs & Renewals	352		159	
Sundry expenses	203		842	
Legal and professional fees	35		75	
Accountancy fees	881		1,003	
Bank and PayPal charges	1,574		2,026	
Monthly draw prizes	800		-	
Promotions and functions	480		1,390	
	<u>(74,358)</u>	(74,358)	<u>(88,844)</u>	(88,844)
 Surplus	<u><u>1,186</u></u>		<u><u>8,466</u></u>	