

Flint Town United FC
Strategic Report, Report of the Committee and
Financial Statements
for the Year Ended 31 December 2025

Flint Town United FC

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for the year ended 31 December 2025**

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Flint Town United FC

**Club Information
for the year ended 31 December 2025**

COMMITTEE:

D Williams
K Roberts
P Davis
M Bennett
K Russell
M Rilley
E Williams
S Williams

REGISTERED OFFICE:

Cae-y-Castell
Marsh Lane
Flint
Flintshire
CH6 5PJ

AUDITORS:

Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Flint Town United FC

**Strategic Report
for the year ended 31 December 2025**

The committee present their strategic report for the year ended 31 December 2025.

REVIEW OF BUSINESS

Thanks to a strong second half of the season, we successfully completed our objective of remaining in the Cymru Premier League. Our Ladies team also continue to develop, participating in their second season in Tier 2 of Women's football.

Off the field, we continue to invest in our infrastructure, with the installation of solar panels at the stadium being a prime example. Not only will these benefit the environment in the longer term by enabling us to store and use solar energy to for a significant portion of our power requirements, but they will also reduce our running costs substantially.

We continue to work with the local community, and Flintshire County Council have again made use of our "Fanzone" facility for children with special educational needs who cannot be educated within the normal state school system. Our pitch is also made available to Flintshire Schools for games, as well as to AFC Flint junior teams.

During 2025 we welcomed Steve Williams onto the Board, a local businessman who has strong connections with the club, having been a successful Academy coach during it's formative years.

Thanks to careful stewardship, our financial position has improved year on year, and we were able to cautiously increase the first team playing budget for the 2025/26 season, as remaining in the Cymru Premier League remains a top priority for the club. Unfortunately, some of the pre-season acquisitions have not proved as successful as manager Lee Fowler had hoped, but nevertheless we remain in contention to preserve our Tier 1 status, for the extended Cymru Premier League which grows to 16 teams from next season. We have also enjoyed success in this season's Welsh Cup competition, and at the time of writing have reached the semi-finals for the first time in over 70 years.

Our Turnover increased 33% year on year, and whilst Gate receipts and snack bar takings were down, due to slightly lower attendances, we benefited from an increased level of FAW funding due to a higher UEFA solidarity payment that was made to all the Cymru Premier clubs. Added to this, our partnership with Birkdale Insurance continues to bear fruit, whereby we receive an introducer fee from business gained via leads generated through our Chairman and his business. Wages increased by 83% against last year, although 2025 does contain the full year impact of the salary of our Commercial Manager, whereas 2024 only contained the salary from September onwards. Adjusting for this, wages rose by 50% year on year, reflecting the increased cost of the running a team in the Cymru Premier from the start of the 2024/25 season, and the subsequent increase in team budget at the start of the current season, as mentioned above.

Our overall net profit for 2025 of £37k represents a £34k improvement on the previous year, and is demonstrative of our desire to build a sound financial footing from which the club can operate.

During the latter part of the year, we also took steps to move the club to a new legal entity, that of a company limited by guarantee. This is something that FIFA require us to do, as our previous structure would no longer be recognised by them as being satisfactory, and the motion to change our structure was passed at the club's AGM. We firmly believe the new legal entity will also safeguard the club going forwards.

N. Sheen
FTUFC Treasurer

ON BEHALF OF THE COMMITTEE:

Darryl Williams

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D Williams

Date: 26/02/2026

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Flint Town United FC

**Report of the Committee
for the year ended 31 December 2025**

The committee present their report with the financial statements of the club for the year ended 31 December 2025.

PRINCIPAL ACTIVITY

The principal activity of the club in the year under review was that of a semi-professional football club and social club.

COMMITTEE

The board in place at the date of signing off of these financial statements was as follows:

D Williams	Chairman
M Bennett	General Secretary
N Sheen	Treasurer
M Riley	Operations
K Russell	Academy Liaison
P Davies	Head of Football Operations
K Roberts	
E Williams	
S Williams	

STATEMENT OF COMMITTEES' RESPONSIBILITIES

The committee are responsible for preparing the Strategic Report, the Report of the Committee and the financial statements in accordance with applicable law and regulations.

Company law requires the committee to prepare financial statements for each financial year. Under that law the committee have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the committee are required to:

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

The committee are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the committee are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the club's auditors are unaware, and each committee member has taken all the steps that he ought to have taken as a committee member in order to make himself aware of any relevant audit information and to establish that the club's auditors are aware of that information.

AUDITORS

The auditors, Salisbury & Company Business Solutions Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE COMMITTEE:

Darryl Williams

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.....
D Williams

Date: 26/02/2026
.....

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Report of the Independent Auditors to the Members of Flint Town United FC

Opinion

We have audited the financial statements of Flint Town United FC (the 'club') for the year ended 31 December 2025 which comprise the Income Statement, Balance Sheet, Cash Flow Statement and Notes to the Cash Flow Statement, Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the club's affairs as at 31 December 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for qualified opinion

During the 31st December 2023 audit, material errors were identified when carrying out audit work on after date income, after date expenditure and deferred income. In addition, the audit evidence available to us when agreeing incoming, such as sponsorship, grants and gate fees, and outgoings, such as player wages, player expenses and general expenses, was not sufficient. Neither was the audit evidence available sufficient when agreeing the stock and various creditor balances. There was a lack of invoices and narrative for many payments and receipts, and proof of audit planning specifics, such as system notes, were insufficient. This highlights weaknesses in the club's internal controls as there could be income and expenditure not included, or included incorrectly, within the financial statements.. Our audit opinion on the financial statements for the period ended 31st December 2023 was modified accordingly.

During the audits for the years ended 31 December 2024 and 31 December 2025, significant improvements were noted, with only minimal instances of insufficient documentation identified. Detailed testing of player wages was performed and, from the commencement of the 2024/25 season, no issues were identified. Controls and system documentation were strengthened during the period, and our audit testing did not identify any further weaknesses in internal controls.

Our opinion on the current year's financial statements remains modified due to the possible effects of this matter on the opening balances as at 31 December 2024.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the club's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the committee with respect to going concern are described in the relevant sections of this report.

Other information

The committee are responsible for the other information. The other information comprises the information in the Strategic Report and the Report of the committee, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and the Report of the Committee for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Report of the Committee have been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
Flint Town United FC**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the club and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Report of the Committee.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of committee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the committee were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Committee.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- returns adequate for our audit have not been received from branches not visited by us; or
- certain disclosures of committee's remuneration specified by law are not made; or

Responsibilities of committee members

As explained more fully in the Statement of Committee's Responsibilities set out on page three, the committee members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the committee determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the committee are responsible for assessing the club's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intend to liquidate the club or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Flint Town United FC

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned in accordance with ISA (UK).

We obtained an understanding of the legal and regulatory frameworks applicable to the club and the industry in which it operates through our general commercial and sector experience and discussions with management. We determined that the following laws and regulations were most significant: The Companies Act 2006, FRS 102 the 'Financial Reporting Standards applicable in the UK and Republic of Ireland' and relevant UK tax legislation. In addition, we concluded that there are certain laws and regulations that may have an effect on the determination of the amounts and disclosures within the financial statements such as Health and Safety laws and regulations.

We assessed the susceptibility of the club's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations or fraud;
- Obtaining an understanding of the internal controls that management have in place to prevent and detect fraud;
- Challenging assumptions and judgements made by management in its significant accounting estimates;
- Reviewing the financial statement disclosures and assessing the appropriateness of the accounting policies used;
- Identifying and testing journal entries, in particular manual or unusual entries;
- Obtaining third party confirmations of all the companies banking arrangements;
- Performing analytical procedures to identify any unusual or unexpected relationships;
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting.

The assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's knowledge of the industry in which the client operates in and understanding of, and practical experience with, audit engagements of a similar nature and complexity through appropriate training and participation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

**Report of the Independent Auditors to the Members of
Flint Town United FC**

Use of our report

This report is made solely to the club's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the club's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the club and the club's members as a body, for our audit work, for this report, or for the opinions we have formed.

AO ROBERTS

89010000-4063-7A34-EFD4-00DE7529A9C4

Aled Roberts (Senior Statutory Auditor)
for and on behalf of Salisbury & Company Business Solutions Limited
Statutory Auditors
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

26/02/2026

Date:

Flint Town United FC
Income Statement
for the year ended 31 December 2025

	Notes	2025 £	2024 £
TURNOVER		389,710	292,217
Cost of sales		<u>(211,332)</u>	<u>(159,918)</u>
GROSS PROFIT		178,378	132,299
Administrative expenses		<u>(156,427)</u>	<u>(136,126)</u>
		21,951	(3,827)
Other operating income		<u>16,803</u>	<u>9,379</u>
OPERATING PROFIT	4	38,754	5,552
Interest payable and similar expenses		<u>(2,150)</u>	<u>(2,382)</u>
PROFIT BEFORE TAXATION		36,604	3,170
Tax on profit		<u>(9,407)</u>	<u>(2,666)</u>
PROFIT FOR THE FINANCIAL YEAR		<u><u>27,197</u></u>	<u><u>504</u></u>

The notes form part of these financial statements

Flint Town United FC (Registered number:)

Balance Sheet
31 December 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Intangible assets	5		-		-
Tangible assets	6		<u>53,336</u>		<u>67,294</u>
			53,336		67,294
CURRENT ASSETS					
Stocks		1,967		2,794	
Debtors	7	124,957		127,968	
Cash at bank and in hand		<u>94,308</u>		<u>17,874</u>	
		221,232		148,636	
CREDITORS					
Amounts falling due within one year	8	<u>163,203</u>		<u>132,269</u>	
NET CURRENT ASSETS			<u>58,029</u>		<u>16,367</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			111,365		83,661
CREDITORS					
Amounts falling due after more than one year	9		<u>11,831</u>		<u>11,324</u>
NET ASSETS			<u>99,534</u>		<u>72,337</u>
RESERVES					
Retained earnings			<u>99,534</u>		<u>72,337</u>
			<u>99,534</u>		<u>72,337</u>

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

The financial statements were approved by the Committee and authorised for issue on**26/02/2026**.. and were signed on its behalf by:

Darryl Williams

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.....
D Williams

Flint Town United FC

**Cash Flow Statement
for the year ended 31 December 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	85,518	(107,243)
Interest paid		-	(1,466)
Interest element of hire purchase payments paid		(2,150)	(916)
Tax paid		<u>(2,666)</u>	<u>-</u>
Net cash from operating activities		<u>80,702</u>	<u>(109,625)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(3,117)	(17,019)
Sale of tangible fixed assets		<u>-</u>	<u>5,000</u>
Net cash from investing activities		<u>(3,117)</u>	<u>(12,019)</u>
 Cash flows from financing activities			
Loan repayments in year		-	(22,493)
Loan transferred		-	143,041
Capital repayments in year		<u>(1,151)</u>	<u>8,320</u>
Net cash from financing activities		<u>(1,151)</u>	<u>128,868</u>
 Increase in cash and cash equivalents			
Cash and cash equivalents at beginning of year	2	76,434	7,224
		<u>17,874</u>	<u>10,650</u>
Cash and cash equivalents at end of year	2	<u>94,308</u>	<u>17,874</u>

The notes form part of these financial statements

Flint Town United FC

**Notes to the Cash Flow Statement
for the year ended 31 December 2025**

1. RECONCILIATION OF PROFIT BEFORE TAXATION TO CASH GENERATED FROM OPERATIONS

	2025	2024
	£	£
Profit before taxation	36,604	3,170
Depreciation charges	17,075	19,837
Loss on disposal of fixed assets	-	321
Intercompany balances	105	(142,615)
Finance costs	<u>2,150</u>	<u>2,382</u>
	55,934	(116,905)
Decrease/(increase) in stocks	827	(1,294)
Decrease in trade and other debtors	2,591	12,890
Increase/(decrease) in trade and other creditors	<u>26,166</u>	<u>(1,934)</u>
Cash generated from operations	<u><u>85,518</u></u>	<u><u>(107,243)</u></u>

2. CASH AND CASH EQUIVALENTS

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

Year ended 31 December 2025

	31/12/25	1/1/25
	£	£
Cash and cash equivalents	<u>94,308</u>	<u>17,874</u>

Year ended 31 December 2024

	31/12/24	1/1/24
	£	£
Cash and cash equivalents	<u>17,874</u>	<u>10,650</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/25	Cash flow	At 31/12/25
	£	£	£
Net cash			
Cash at bank and in hand	<u>17,874</u>	<u>76,434</u>	<u>94,308</u>
	<u>17,874</u>	<u>76,434</u>	<u>94,308</u>
Debt			
Finance leases	(14,624)	<u>1,151</u>	(13,473)
	(14,624)	<u>1,151</u>	(13,473)
Total	<u><u>3,250</u></u>	<u><u>77,585</u></u>	<u><u>80,835</u></u>

The notes form part of these financial statements

Flint Town United FC

Notes to the Financial Statements for the year ended 31 December 2025

1. STATUTORY INFORMATION

Flint Town United FC is a private club, registered in England and Wales. The club's registered number and registered office address can be found on the Club Information page.

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.

Going concern

The committee have reviewed the club's performance throughout the period and subsequent to the year end and, as a result believe that the preparation of the financial statements on the going concern basis is appropriate.

The committee are of the opinion that the Club will continue to operate for the foreseeable future with the continued support of its members.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Turnover represents all amounts receivable for ticket sales, bar and kitchen sales, donations, prize money, sponsorship, facility rental and sundry income, net of value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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 balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The club operates a defined contribution pension scheme. Contributions payable to the club's pension scheme are charged to profit or loss in the period to which they relate.

Flint Town United FC

**Notes to the Financial Statements - continued
for the year ended 31 December 2025**

2. ACCOUNTING POLICIES - continued

Grants

Grants received relating to revenue expenditure are recognised in the profit and loss account at the point that all grant conditions have been satisfied. Grants relating to capital expenditure are included as deferred grants and released to the profit and loss account in line with depreciation of the asset.

3. EMPLOYEES

The average number of employees during the year was 20 (2024 - 12).

4. OPERATING PROFIT

The operating profit is stated after charging:

	2025	2024
	£	£
Depreciation - owned assets	<u>17,075</u>	<u>19,837</u>

5. INTANGIBLE FIXED ASSETS

As at 31 December 2025 and 31 December 2024, there were no investments held by the Club.

As at 31 December 2025 and 31 December 2024, there were no intangible assets in respect of player contracts held by the Club.

6. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2025	196,535
Additions	<u>3,117</u>
At 31 December 2025	<u>199,652</u>
DEPRECIATION	
At 1 January 2025	129,241
Charge for year	<u>17,075</u>
At 31 December 2025	<u>146,316</u>
NET BOOK VALUE	
At 31 December 2025	<u>53,336</u>
At 31 December 2024	<u>67,294</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	-	1,050
Amounts owed by group undertakings	120,673	121,093
Other debtors	<u>4,284</u>	<u>5,825</u>
	<u>124,957</u>	<u>127,968</u>

As at 31 December 2025 there were no amounts receivable in respect of player transfers (31 December 2024 - £NIL)

As at 31 December 2025, there was the following amounts due in respect of related parties:

£120,544 (2024: £120,964) was owed to the club from FTU Ltd.

£129 (2024: £129) was owed to the club from Flint Town in the Community.

Flint Town United FC

**Notes to the Financial Statements - continued
for the year ended 31 December 2025**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Hire purchase contracts	1,642	3,300
Trade creditors	2,118	3,517
Amounts owed to group undertakings	10,352	10,667
Taxation and social security	13,848	4,736
Other creditors	<u>135,243</u>	<u>110,049</u>
	<u>163,203</u>	<u>132,269</u>

As at 31 December 2025 there was an amount of NIL (2024: £NIL) payable in respect of player transfers.

As at 31 December 2025, there were the following amounts due in respect to related parties:
The club owed £10,352 (2024: £10,667) to Flint Town United Academy.

Other creditors include deferred income received during the period, relating to future years totalling £126,427 (2024: £102,538).

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Hire purchase contracts	<u>11,831</u>	<u>11,324</u>

10. CONTINGENT LIABILITIES

As at 31 December 2025 and 31 December 2024, there were no contingent liabilities

11. RELATED PARTY DISCLOSURES

Darryll Williams (Chairman) is a director at Woodlands Children's Development Centre Limited, a company which donated £23,400 (2024: £23,850) to the club.

12. ULTIMATE CONTROLLING PARTY

Flint Town United FC is an unincorporated club, controlled by a committee. No individual has overriding control of the club.