

Company registration number SC216244 (Scotland)

SHU EVENTS LTD.
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
PAGES FOR FILING WITH REGISTRAR

SHU EVENTS LTD.

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SHU EVENTS LTD.

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	3	2,033		3,663	
Cash at bank and in hand		69,988		68,459	
		<u>72,021</u>		<u>72,122</u>	
Creditors: amounts falling due within one year	4	(41,651)		(41,720)	
Net current assets			<u>30,370</u>		<u>30,402</u>
Capital and reserves					
Called up share capital			100		100
Profit and loss reserves			<u>30,270</u>		<u>30,302</u>
Total equity			<u>30,370</u>		<u>30,402</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 5 March 2026 and are signed on its behalf by:



Mr D J Keir
Director



Mr N Francis
Director

Company Registration No. SC216244

SHU EVENTS LTD.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Company information

SHU Events Ltd. is a private company limited by shares incorporated in Scotland. The registered office is Glasgow National Hockey Centre, 8 Kings Drive, Glasgow, G40 1HB.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

1.3 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.4 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	1	1

SHU EVENTS LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Debtors		
	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	1,185	2,619
Other debtors	848	1,044
	<u>2,033</u>	<u>3,663</u>
	<u><u>2,033</u></u>	<u><u>3,663</u></u>
4 Creditors: amounts falling due within one year		
	2025	2024
	£	£
Trade creditors	-	131
Other creditors	41,651	41,589
	<u>41,651</u>	<u>41,720</u>
	<u><u>41,651</u></u>	<u><u>41,720</u></u>
5 Parent company		

The ultimate parent company and controlling party is The Scottish Hockey Union Limited, a company registered in Scotland, by way of its 100% shareholding in the company.

As the company is a wholly owned subsidiary of The Scottish Hockey Union Limited, it has taken advantage of the exemption not to provide disclosures of transactions with other members of the group.