Registered number: 11977123

UK OBSTACLE SPORTS FEDERATION LTD
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2026

Nine Ashes Accounting
1 Nine Ashes Farm Cottages
Rookery Road
Ingatestone
Essex
CM4 0LD

UK Obstacle Sports Federation Ltd
Contents

	Page
Company Information	1
Directors' Report	2
Income and Expenditure Account	3
Balance Sheet	4
Notes to the Financial Statements	5—6
The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	7

UK Obstacle Sports Federation Ltd
Company Information
For The Year Ended 31 May 2026

Directors	Mr James Burton Mr Ali Hay Mr Ben Holliss Mr Mathew Lea Miss Bethany Lodge Miss Rebecca Neal Mr Shahedur Rohman Ms Olaide Yussuf
Company Number	11977123
Registered Office	1 Nine Ashes Farm Cottages Rookery Road Ingatestone Essex CM4 0LD
Accountants	Nine Ashes Accounting 1 Nine Ashes Farm Cottages Rookery Road Ingatestone Essex CM4 0LD

UK Obstacle Sports Federation Ltd
Company No. 11977123
Directors' Report For The Year Ended 31 May 2026

The directors present their report and the financial statements for the year ended 31 May 2026.

Directors

The directors who held office during the year were as follows:

Mr James Burton		
Mr Ali Hay		
Mr Ben Holliss	Appointed	15/11/2025
Mr Mathew Lea	Appointed	08/04/2026
Miss Bethany Lodge	Appointed	08/10/2025
Miss Rebecca Neal		
Mr Shahedur Rohman		
Ms Olaide Yussuf	Appointed	28/01/2026

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 directors 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

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

On behalf of the board

Mr James Burton

Director
09/11/2026

UK Obstacle Sports Federation Ltd
Income and Expenditure Account
For The Year Ended 31 May 2026

	Notes	2026 £	2025 £
TURNOVER		45,494	32,610
Cost of sales		(27,535)	(19,299)
GROSS SURPLUS		17,959	13,311
Administrative expenses		(7,772)	(5,730)
OPERATING SURPLUS AND SURPLUS BEFORE TAXATION		10,187	7,581
Tax on Surplus		(1,949)	(1,440)
SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR		8,238	6,141

The notes on pages 5 to 6 form part of these financial statements.

UK Obstacle Sports Federation Ltd
Balance Sheet
As At 31 May 2026

	Notes	2026 £	2026 £	2025 £	2025 £
CURRENT ASSETS					
Debtors	**4**	1,304		-	
Cash at bank and in hand		18,255		10,828	
		19,559		10,828	
Creditors: Amounts Falling Due Within One Year	**5**	(1,934)		(1,441)	
NET CURRENT ASSETS (LIABILITIES)			17,625		9,387
TOTAL ASSETS LESS CURRENT LIABILITIES			17,625		9,387
NET ASSETS			17,625		9,387
Income and Expenditure Account			17,625		9,387
MEMBERS' FUNDS			17,625		9,387

For the year ending 31 May 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mr James Burton

Director
09/11/2026

The notes on pages 5 to 6 form part of these financial statements.

1. General Information

UK Obstacle Sports Federation Ltd is a private company, limited by guarantee, incorporated in England & Wales, registered number 11977123. The registered office is 1 Nine Ashes Farm Cottages, Rookery Road, Ingatestone, Essex, CM4 0LD.

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. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in surplus or deficit for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 8 (2025: 8)

4. Debtors

	2026	2025
	£	£
Due within one year		
Other debtors	1,304	-

5. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Taxation and social security	1,934	1,441

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

UK Obstacle Sports Federation Ltd
Detailed Income and Expenditure Account
For The Year Ended 31 May 2026

	2026		2025	
	£	£	£	£
TURNOVER				
Event income		19,216		5,037
Membership fees		18,458		21,359
Merchandise income		4,266		3,196
Sponsorship income		2,165		1,770
Training course fees		1,389		1,248
		45,494		32,610
COST OF SALES				
AGM costs	170		113	
Event costs	18,747		6,951	
Member insurance	6,768		7,807	
Payment processing fees	1,002		1,100	
Training course costs	678		75	
Training equipment costs	-		708	
Merchandise costs	170		2,545	
		(27,535)		(19,299)
GROSS SURPLUS		17,959		13,311
Administrative Expenses				
Travel and subsistence expenses	367		-	
Tools and license fees	1,283		1,234	
Membership platform	1,006		-	
Federation insurance	2,826		1,515	
Sponsorship	1,640		1,581	
Advertising and marketing costs	89		723	
Accountancy fees	209		226	
Professional subscriptions	250		-	
Bank charges	102		101	
Membership incentives	-		350	
		(7,772)		(5,730)
OPERATING SURPLUS		10,187		7,581
SURPLUS BEFORE TAXATION		10,187		7,581
Tax on Surplus				
Corporation tax charge	1,949		1,440	
		(1,949)		(1,440)
SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR		8,238		6,141