Registration number: 03270191

British Biathlon Union

Annual Report and Unaudited Financial Statements

for the Year Ended 30 June 2025

King Morter Proud and Co Ltd
Chartered Accountants
Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

British Biathlon Union

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British Biathlon Union

Company Information

Directors	S Greig
	RPM Weighill
	CO Carrier
	A Miller
	E Sedgwick
	E Winfield
	BJ Freer
	E F Glover
	AD Inkster
	Jayne Emma Nethercott
Company secretary	E Winfield
Registered office	Kings Arms Vaults Watton Brecon Powys LD3 7EF
Accountants	King Morter Proud and Co Ltd Chartered Accountants Kings Arms Vaults Watton Brecon Powys LD3 7EF

British Biathlon Union

Directors' Report for the Year Ended 30 June 2025

The directors present their report and the financial statements for the year ended 30 June 2025.

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

S Greig

RPM Weighill

CO Carrier

A Miller

E Sedgwick

A Brighton-Watt (ceased 7 September 2024)

E Winfield - Company secretary and director

BJ Freer

E F Glover

AD Inkster

Jayne Emma Nethercott (appointed 8 January 2025)

Principal activity
The principal activity of the company is to develop the sport of biathlon within the UK and to ensure that Great Britain & Northern Ireland is represented at the highest level of this Olympic discipline.

The company is not a commercial undertaking and the principal activity is non-profit making.

Other than members' and athletes' subscriptions; individual donations; grants from the IBU or sponsorship, the only source of income is the receipt of bank interest on unexpended sponsorship monies held on deposit. The Board would like to thank all the aforementioned for their generous contributions.

The British Biathlon Union is under obligation to expend the sponsorship money wholly on the development and improvement of the biathlon discipline. Any monies which remain unexpended at the end of the accounting period are carried forward to be utilised in the ensuing year in accordance with the company's obligations and undertakings.

Small companies provision statement
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.

Approved and authorised by the Board on 10 February 2026 and signed on its behalf by:

.....
E Winfield
Company secretary and director

Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Accounts of British Biathlon Union for the Year Ended 30 June 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of British Biathlon Union for the year ended 30 June 2025 as set out on pages 4 to 10 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/regulation.

This report is made solely to the Board of Directors of British Biathlon Union, as a body, in accordance with the terms of our engagement letter dated 28 January 2019. Our work has been undertaken solely to prepare for your approval the accounts of British Biathlon Union and state those matters that we have agreed to state to the Board of Directors of British Biathlon Union, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than British Biathlon Union and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that British Biathlon Union has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of British Biathlon Union. You consider that British Biathlon Union is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of British Biathlon Union. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

King Morter Proud and Co Ltd
Chartered Accountants
Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

10 February 2026

British Biathlon Union

Profit and Loss Account for the Year Ended 30 June 2025

	Note	2025 £	2024 £
Turnover		363,215	400,091
Cost of sales		(384,454)	(313,041)
Gross (loss)/profit		(21,239)	87,050
Administrative expenses		(28,387)	(23,080)
Operating (loss)/profit		(49,626)	63,970
(Loss)/profit before tax	4	(49,626)	63,970
(Loss)/profit for the financial year		(49,626)	63,970

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

British Biathlon Union

Statement of Comprehensive Income for the Year Ended 30 June 2025

	2025 £	2024 £
(Loss)/profit for the year	(49,626)	63,970
Total comprehensive income for the year	(49,626)	63,970

The notes on pages 8 to 10 form an integral part of these financial statements.

British Biathlon Union

(Registration number: 03270191)
Balance Sheet as at 30 June 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		24,899	69,472
Creditors: Amounts falling due within one year	6	(6,674)	(1,700)
Net assets		18,225	67,772
Capital and reserves			
Retained earnings		18,225	67,772
Shareholders' funds		18,225	67,772

For the financial year ending 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have 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.

Approved and authorised by the Board on 10 February 2026 and signed on its behalf by:

.....
E Winfield
Company secretary and director

British Biathlon Union

Statement of Changes in Equity for the Year Ended 30 June 2025

	Retained earnings £	Total £
At 1 July 2024	67,851	67,851
Loss for the year	(49,626)	(49,626)
At 30 June 2025	18,225	18,225

	Retained earnings £	Total £
At 1 July 2023	3,802	3,802
Profit for the year	63,970	63,970
At 30 June 2024	67,772	67,772

The notes on pages 8 to 10 form an integral part of these financial statements.

1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:
Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

These financial statements were authorised for issue by the Board on 10 February 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation
These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern
The financial statements have been prepared on a going concern basis.

Revenue recognition
Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company’s activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tangible assets
Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation
Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Equipment	33% per annum on cost
Motor vehicles	20% per annum on cost

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 1 (2024 - 1).

4 Loss/profit before tax

Arrived at after charging/(crediting)

	2025	2024
	£	£
Depreciation expense	-	2,392

5 Tangible assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost or valuation			
At 1 July 2024	3,024	16,268	19,292
At 30 June 2025	3,024	16,268	19,292
Depreciation			
At 1 July 2024	3,024	16,268	19,292
At 30 June 2025	3,024	16,268	19,292
Carrying amount			
At 30 June 2025	-	-	-

6 Creditors

Creditors: amounts falling due within one year

	Note	2025 £	2024 £
Due within one year			
Loans and borrowings	7	4,829	-
Trade creditors		-	800
Accruals and deferred income		1,845	900
		6,674	1,700

7 Loans and borrowings

Current loans and borrowings

	2025 £	2024 £
Bank overdrafts	4,829	-

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

British Biathlon Union

Detailed Profit and Loss Account for the Year Ended 30 June 2025

	2025 £	2024 £
Turnover (analysed below)	363,215	400,091
Cost of sales (analysed below)	(384,454)	(313,041)
Gross (loss)/profit	(21,239)	87,050
Gross profit (%)	(5.85)%	21.76%
Administrative expenses		
General administrative expenses (analysed below)	(27,706)	(20,387)
Finance charges (analysed below)	(681)	(301)
Depreciation costs (analysed below)	-	(2,392)
	(28,387)	(23,080)
Operating (loss)/profit	(49,626)	63,970
(Loss)/profit before tax	(49,626)	63,970

British Biathlon Union

Detailed Profit and Loss Account for the Year Ended 30 June 2025

	2025 £	2024 £
Turnover		
International Biathlon Union	241,753	354,535
Subscriptions	112,453	32,582
Other income	9,009	12,974
	363,215	400,091
Cost of sales		
National teams	(369,118)	(301,135)
Membership costs	(15,336)	(11,906)
	(384,454)	(313,041)
General administrative expenses		
Printing, postage and stationery	(64)	(81)
Other overhead expenses	(4,197)	(3,136)
Advertising & Marketing	(1,500)	(1,870)
Secretary general	(21,000)	(14,400)
Accountancy fees	(945)	(900)
	(27,706)	(20,387)
Finance charges		
Bank charges	(681)	(301)
Depreciation costs		
Depreciation of plant and machinery (owned)	-	(2,392)