

Registered number  
04179402

**Superstadium Management Company Limited**

**Report and Financial Statements**

**30 June 2021**

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**Superstadium Management Company Limited**  
**Report and accounts**  
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**Superstadium Management Company Limited**  
**Company Information**

**Directors**

Dr A Allam  
E Allam

**Auditors**

Jacksons  
First Floor  
Albion House  
Albion Street  
Hull  
HU1 3TE

**Registered office**

KC Stadium  
West Park  
Hull  
HU1 3TE

**Registered number**

04179402

## **Superstadium Management Company Limited**

**Registered number:** 04179402

### **Directors' Report**

The directors present their report and financial statements for the year ended 30 June 2021.

#### **Principal activities**

The company's principal activity during the year continued to be the operation of a sports arena and stadium.

#### **Future developments**

See the strategic report

#### **Events since the balance sheet date**

See the strategic report.

#### **Directors**

The following persons served as directors during the year:

Dr A Allam  
E Allam

#### **Directors' responsibilities**

The directors are responsible for preparing the report and 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 (Financial Reporting Standard 102 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 profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

**Superstadium Management Company Limited**

**Registered number:** 04179402

**Directors' Report**

**Disclosure of information to auditors**

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This report was approved by the board on 23 September 2021 and signed on its behalf.



Dr A Allam  
Director

## **Superstadium Management Company Limited**

### **Strategic Report**

#### **Review of business**

The company reported a loss during the year of £1,674,871. During the year the effects of COVID-19 have had an impact on the operations of the company. Fans have not been able to attend football or rugby matches, resulting in a reduction in ticketing revenues. There has also been the cost of providing a COVID-secure workplace.

The company has received assistance in the form of the Job Retention Scheme Grant.

#### **Principal risks**

There are a number of risks and uncertainties which could have a material impact of the company's performance. In particular, the company's performance is affected by the success and popularity of the football and rugby teams that occupy the stadium.

The board meets regularly during the year and monitors these risks. The company's focus includes maintaining the stadium so that the conditions are in place to enable the teams to be successful, and allow supporters to enjoy attending football and rugby matches.

The company continues to monitor the issues connected to COVID-19. In particular, health and safety practices are in place to protect company employees and stadium visitors.

The company relies upon the support of its ultimate parent company and its group.

#### **Key performance indicators**


	2021 £	2020 £	% change
Rental Income	1,293,311	1,185,426	9.1%
Attendance Commission	137,979	221,582	-37.7%
Catering Commission	-	213,859	-100.0%
Other Income	220,932	1,193,687	-81.5%

The directors, in accordance with s. 172, seek to promote the long term success of the company, and consider the interests of all stakeholders, by regular director meetings and communication, coupled with the substantial experience of the board members and their varied skills.

#### **Future Developments**

The success of the company in the future depends on the success of the football and rugby clubs, particularly the former. This is essential to maintain and increase football attendances and attract new sponsors.

This report was approved by the board on 23 September 2021 and signed on its behalf.

  
Dr A Allam  
Director

**Superstadium Management Company Limited**  
**Independent auditor's report**  
**to the members of Superstadium Management Company Limited**

**Opinion**

We have audited the financial statements of Superstadium Management Company Limited for the year ended 30 June 2021 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and 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 FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company'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 company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 June 2021 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the director'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 in relation to events or conditions that, individually or collectively, may cast significant doubt on the company'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 directors with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

**Superstadium Management Company Limited**  
**Independent auditor's report**  
**to the members of Superstadium Management Company Limited**

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report.

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:

- 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

**Responsibilities of directors.**

As explained more fully in the directors' responsibilities statement, the directors 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 directors determine is 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 directors are responsible for assessing the company'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Auditor's 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 an auditor's report 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.

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.

As part of our planning process:

- We enquired of management the systems and controls the company has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the company and we determined that the following were most relevant: FRS 102, Companies Act 006, Health and Safety at Work Act and Employment Law
- We considered the incentives and opportunities that exist in the company, including the extent of management bias, which present a potential for irregularities and fraud to be perpetrated, and tailored our risk assessment accordingly.
- Using our knowledge of the company, together with the discussions held with the company at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities, including fraud, and tailored our procedures according to this risk assessment.



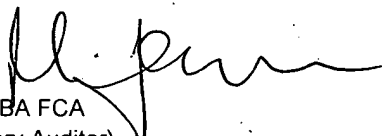
**Superstadium Management Company Limited**  
**Independent auditor's report**  
**to the members of Superstadium Management Company Limited**

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records. In particular, we tested items that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgements used by management in their significant accounting estimates. In particular, we considered going concern and impairment of trade debtors.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key revenue items
- Obtaining third party confirmation of material balances
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as the company board minutes, correspondence with solicitors, for discussions of irregularities including fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the directors.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



Mark Jackson BA FCA  
(Senior Statutory Auditor)  
for and on behalf of  
Jacksens  
Accountants and Statutory Auditors  
23 September 2021

First Floor  
Albion House  
Albion Street  
Hull  
HU1 3TE

**Superstadium Management Company Limited**  
**Income Statement**  
**for the year ended 30 June 2021**

	Notes	2021 £	2020 £
<b>Turnover</b>	3	1,652,222	2,814,554
Cost of sales		(1,226,405)	(2,478,235)
<b>Gross profit</b>		<u>425,817</u>	<u>336,319</u>
Administrative expenses		(1,413,498)	(1,662,112)
<b>Operating loss</b>	4	<u>(987,681)</u>	<u>(1,325,793)</u>
Interest payable	6	(687,190)	(650,493)
<b>Loss on ordinary activities before taxation</b>		<u>(1,674,871)</u>	<u>(1,976,286)</u>
Tax on loss on ordinary activities	7	-	-
<b>Loss for the financial year</b>		<u>(1,674,871)</u>	<u>(1,976,286)</u>

**Superstadium Management Company Limited**  
**Statement of Financial Position**  
**as at 30 June 2021**

04179402

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	20,934	136,932
<b>Current assets</b>			
Debtors	9	519,279	566,126
Cash at bank and in hand		<u>30,330</u>	<u>284,896</u>
		549,609	851,022
<b>Creditors: amounts falling due within one year</b>	10	(18,512,792)	(17,255,332)
<b>Net current liabilities</b>		<u>(17,963,183)</u>	<u>(16,404,310)</u>
<b>Net liabilities</b>		<u>(17,942,249)</u>	<u>(16,267,378)</u>
<b>Capital and reserves</b>			
Called up share capital	12	100	100
Profit and loss account	13	(17,942,349)	(16,267,478)
<b>Total equity</b>		<u>(17,942,249)</u>	<u>(16,267,378)</u>



Dr A Allam  
Director

Approved by the board on 23 September 2021 and signed on its behalf

**Superstadium Management Company Limited**  
**Statement of Changes in Equity**  
**for the year ended 30 June 2021**

	Share capital	Profit and loss account	Total
	£	£	£
<b>At 1 July 2019</b>	100	(14,291,192)	(14,291,092)
Loss for the financial year	-	(1,976,286)	(1,976,286)
<b>At 30 June 2020</b>	<u>100</u>	<u>(16,267,478)</u>	<u>(16,267,378)</u>
<b>At 1 July 2020</b>	100	(16,267,478)	(16,267,378)
Loss for the financial year	-	(1,674,871)	(1,674,871)
<b>At 30 June 2021</b>	<u>100</u>	<u>(17,942,349)</u>	<u>(17,942,249)</u>

**Superstadium Management Company Limited**  
**Statement of Cash Flows**  
**for the year ended 30 June 2021**

	Notes	2021 £	2020 £
<b>Operating activities</b>			
Loss for the financial year		(1,674,871)	(1,976,286)
Adjustments for:			
Interest payable		687,190	650,493
Depreciation		115,998	690,514
Decrease in debtors		46,847	679,965
Increase in creditors		1,257,460	865,942
		432,624	910,628
Interest paid		(687,190)	(650,493)
Cash (used in)/generated by operating activities		(254,566)	260,135
<b>Investing activities</b>			
Payments to acquire tangible fixed assets		-	(23,930)
Cash used in investing activities		-	(23,930)
<b>Net cash (used)/generated</b>			
Cash (used in)/generated by operating activities		(254,566)	260,135
Cash used in investing activities		-	(23,930)
Net cash (used)/generated		(254,566)	236,205
Cash and cash equivalents at 1 July		284,896	48,691
Cash and cash equivalents at 30 June		30,330	284,896
Cash and cash equivalents comprise:			
Cash at bank		30,330	284,896

**Superstadium Management Company Limited**  
**Notes to the Accounts**  
**for the year ended 30 June 2021**

**1 Summary of significant accounting policies**

***Basis of preparation***

The financial statements have been prepared under the historical cost convention and in compliance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

***Going concern***

The company has made a loss for the year of £1,674,871 and at the year end had a net balance sheet deficit of £17,942,249. The company relies upon the continued support of its ultimate parent company and its group. The ultimate parent company has confirmed that such support will be forthcoming, and the accounts have been prepared using the going concern basis.

***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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

***Job Retention Scheme Grant***

Amounts received in respect of the Job Retention Scheme have been set off against associated costs in the same period.

***Tangible fixed assets***

Tangible fixed assets are measured at cost (comprising the purchase price and any directly attributable costs, after deducting discounts and rebates) less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Superstadium Management Company Limited**  
**Notes to the Accounts**  
**for the year ended 30 June 2021**

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Leased assets***

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Critical accounting estimates and judgements**

The directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities. The estimates and assumptions are based on historical experience and relevant factors. Actual results may differ from these estimates.

**Superstadium Management Company Limited**  
**Notes to the Accounts**  
**for the year ended 30 June 2021**

<b>3 Analysis of turnover</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Sales	<u>1,652,222</u>	<u>2,814,554</u>
By geographical market:		
UK	<u>1,652,222</u>	<u>2,814,554</u>
<b>4 Operating loss</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	115,998	690,514
Auditors' remuneration for audit services	<u>7,500</u>	<u>7,500</u>
<b>5 Staff costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	643,519	791,436
Social security costs	40,153	36,415
Other pension costs	<u>11,444</u>	<u>11,498</u>
	<u>695,116</u>	<u>839,349</u>
<b>Average number of employees during the year</b>	<b>Number</b>	<b>Number</b>
Administration	<u>67</u>	<u>188</u>
<b>6 Interest payable</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other loans	<u>687,190</u>	<u>650,493</u>



**Superstadium Management Company Limited**  
**Notes to the Accounts**  
**for the year ended 30 June 2021**

<b>7 Taxation</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Analysis of charge in period</b>		
Tax on profit on ordinary activities	<u>-</u>	<u>-</u>

**Factors affecting tax charge for period**

The differences between the tax assessed for the period and the standard rate of corporation tax are explained as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Loss on ordinary activities before tax	<u>(1,674,871)</u>	<u>(1,976,286)</u>
Standard rate of corporation tax in the UK	19%	19%
	<b>£</b>	<b>£</b>
Profit on ordinary activities multiplied by the standard rate of corporation tax	(318,225)	(375,494)
Effects of:		
Expenses not deductible for tax purposes	35,208	67,476
Capital allowances for period in excess of depreciation	(26,675)	-
Tax losses carried forward	309,692	-
Tax losses surrendered to group companies	-	308,018
Adjustments to tax charge in respect of previous periods	-	-
	<u>-</u>	<u>-</u>
Current tax charge for period	<u>-</u>	<u>-</u>

**Factors that may affect future tax charges**

At the year end the company had unused tax losses to carry forward of £4,140,814 (2020: £2,325,858).

**Superstadium Management Company Limited**  
**Notes to the Accounts**  
**for the year ended 30 June 2021**

**8 Tangible fixed assets**

	<b>Plant and machinery</b>	<b>Fixtures, fittings, tools and equipment</b>	<b>Total</b>
	<i>At cost</i>	<i>At cost</i>	
	£	£	£
<b>Cost or valuation</b>			
At 1 July 2020	5,789	6,669,331	6,675,120
Disposals	-	(1,053,415)	(1,053,415)
At 30 June 2021	<u>5,789</u>	<u>5,615,916</u>	<u>5,621,705</u>
<b>Depreciation</b>			
At 1 July 2020	5,789	6,532,399	6,538,188
Charge for the year	-	115,998	115,998
On disposals	-	(1,053,415)	(1,053,415)
At 30 June 2021	<u>5,789</u>	<u>5,594,982</u>	<u>5,600,771</u>
<b>Carrying amount</b>			
At 30 June 2021	<u>-</u>	<u>20,934</u>	<u>20,934</u>
At 30 June 2020	<u>-</u>	<u>136,932</u>	<u>136,932</u>

**9 Debtors**

	<b>2021</b>	<b>2020</b>
	£	£
Trade debtors	233,513	121,992
Amounts owed by group undertakings and undertakings in which the company has a participating interest	136,535	229,479
Other debtors	113	152,483
Prepayments and accrued income	119,260	62,172
Other taxes and social security	29,858	-
	<u>519,279</u>	<u>566,126</u>

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

	<b>2021</b>	<b>2020</b>
	£	£
Trade creditors	177,228	159,323
Amounts owed to group undertakings and undertakings in which the company has a participating interest	18,224,610	16,979,613
Other taxes and social security costs	15,714	24,631
Other creditors	57	2,107
Accruals and deferred income	95,183	89,658
	<u>18,512,792</u>	<u>17,255,332</u>

**Superstadium Management Company Limited**  
**Notes to the Accounts**  
**for the year ended 30 June 2021**

<b>11 Reconciliation of net debt</b>	<b>B/fwd £</b>	<b>Cash flows £</b>	<b>C/fwd £</b>
Amounts owed to group undertakings.	16,750,134	1,337,941	18,088,075
	<u>16,750,134</u>	<u>1,337,941</u>	<u>18,088,075</u>

<b>12 Share capital</b>	<b>Nominal value</b>	<b>2021 Number</b>	<b>2021 £</b>	<b>2020 £</b>
Allotted, called up and fully paid: Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

<b>13 Profit and loss account</b>	<b>2021 £</b>	<b>2020 £</b>
At 1 July	(16,267,478)	(14,291,192)
Loss for the financial year	(1,674,871)	(1,976,286)
At 30 June	<u>(17,942,349)</u>	<u>(16,267,478)</u>

**14 Controlling party**

The parent company is Superstadium Holdings Limited, a company incorporated in Great Britain and registered in England and Wales. The ultimate parent company is Allamhouse Limited, a company registered in England and Wales under the company number 07042898. The company is controlled by Dr A Allam.

**15 Functional currency**

The financial statements are presented in Sterling, the company's functional currency.

**16 Legal form of entity and country of incorporation**

Superstadium Management Company Limited is a private company limited by shares and incorporated in England.

**17 Principal place of business**

The address of the company's principal place of business and registered office is:

KC Stadium  
West Park  
Hull  
HU1 3TE