

Company registration number 04077345 (England and Wales)

Charity registration number 1087147 (England and Wales)

WALSALL FC FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

WALSALL FC FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms S J Lane	
	Mr J A Chambers	
	Mr A C Chambers	
	Mr A L Millard	
	Mr R Judson	
	Mr G A Whittaker	
	Mr D Goodman	
	Mr P Sturgess	
	Mr G Perry	
	Mr M Koretzky	(Appointed 10 September 2025)
	Mrs P Gill	(Appointed 3 December 2025)
Secretary	Mr A Davy	
Country of incorporation	United Kingdom (England and Wales)	04077345
Charity registration	England and Wales	1087147
Registered office	The Pallet-Track Bescot Stadium Bescot Crescent Walsall West Midlands WS1 4SA	
Independent examiner	Edwards 34 High Street Aldridge Walsall West Midlands WS9 8LZ	
Bankers	Barclays Bank plc The Bridge Walsall West Midlands WS1 1RN	

WALSALL FC FOUNDATION

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 - 14

WALSALL FC FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The primary goal of the Walsall FC Foundation is to promote a healthy lifestyle and provide physical activities to the community we serve. We continue to offer a diverse and inclusive range of activities suitable for all ages and genders within our area.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Our dedicated staff have maintained their outstanding efforts, as evidenced by the consistently high attendance figures throughout the year. This support from the community highlights the positive impact of our programmes.

Financial review

While this will be covered in more detail in the pages attached to this, we are pleased to report a surplus for the year. The financial position at year-end met our expectations, placing us in a favourable position for the future.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms S J Lane

Mr J A Chambers

Mr A C Chambers

Mr A L Millard

Mr R Judson

Mr G A Whittaker

Mr W Hill

Mr D Goodman

Mr P Sturgess

Mr G Perry

Mr M Koretzky

Mrs P Gill

(Resigned 24 September 2025)

(Appointed 10 September 2025)

(Appointed 3 December 2025)

WALSALL FC FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WALSALL FC FOUNDATION

I report to the trustees on my examination of the financial statements of Walsall FC Foundation (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

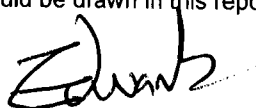
Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Edwards

34 High Street
Aldridge
Walsall
West Midlands
WS9 8LZ
11 March 2026

WALSALL FC FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Recruitment and appointment of trustees

New trustees undergo an orientation process to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction process they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

We have continued to cast a critical and strategic eye over our structure, governance and management and have invited observers to our virtual Board of Trustee Meeting.

Other matters

We have appointed two new Trustees to the Board during 2025. Marc Koretzky joins the Board of Trustees as part of his role with the Club ownership group, Trivela. Also joining the Board is Cllr Poonam Gill who will add valuable insight to the Foundation thanks to her role and experience as a Councillor for Walsall Council.

I would like to extend my heartfelt thanks to every member of the Foundation staff and my fellow Trustees for their hard work and dedication. Additionally, a massive thank you to all our partners for their continued support.

The trustees' report was approved by the Board of Trustees.



Mr G A Whittaker
Chairman - Board of Trustees

11 March 2026

WALSALL FC FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	209,361	115,000	324,361	191,736	105,000	296,736
Charitable activities	4	539,431	-	539,431	534,327	-	534,327
Investments	5	3,448	-	3,448	804	-	804
Total income		752,240	115,000	867,240	726,867	105,000	831,867
Expenditure on:							
Charitable activities	6	694,120	115,000	809,120	661,804	105,000	766,804
Total expenditure		694,120	115,000	809,120	661,804	105,000	766,804
Net income and movement in funds							
		58,120	-	58,120	65,063	-	65,063
Reconciliation of funds:							
Fund balances at 1 January		510,988	-	510,988	445,925	-	445,925
Fund balances at 31 December		569,108	-	569,108	510,988	-	510,988

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WALSALL FC FOUNDATION

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Property, plant and equipment	12		8,551		15,326
Current assets					
Trade and other receivables	13	52,115		54,118	
Cash at bank and in hand		542,266		462,549	
Current liabilities	14	594,381 (33,824)		516,667 (21,005)	
Net current assets			560,557		495,662
Total assets less current liabilities			569,108		510,988
The funds of the charity					
Unrestricted funds	18		569,108		510,988
			569,108		510,988


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 11 March 2026



Mr G A Whittaker
Chairman - Board of Trustees

WALSALL FC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Walsall FC Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is The Pallet-Track Bescot, Stadium Bescot Crescent, Walsall, West Midlands, WS1 4SA.

1.1 Basis of preparation

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WALSALL FC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on the accruals basis. In particular, the costs of charitable activities represents all costs of the charity less those apportioned to governance costs.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment

3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents 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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WALSALL FC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Fund structure

The charity has a restricted income fund to account for situations where a donor requires that funding must be spent on a particular programme or purpose. All other funds are unrestricted income funds.

1.13 Donated services

The charity does not include donated services and facilities in the Statement of Financial Activities as the charity is unable to reasonably quantify or measure the value of these services. See note 13 for explanation of the type of services and facilities donated.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

WALSALL FC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	83,010	115,000	198,010	73,335	105,000	178,335
Grants	126,351	-	126,351	118,401	-	118,401
	<u>209,361</u>	<u>115,000</u>	<u>324,361</u>	<u>191,736</u>	<u>105,000</u>	<u>296,736</u>
Donations and gifts						
Football League funding	83,010	-	83,010	73,335	-	73,335
Premier League charitable fund	-	115,000	115,000	-	105,000	105,000
	<u>83,010</u>	<u>115,000</u>	<u>198,010</u>	<u>73,335</u>	<u>105,000</u>	<u>178,335</u>
Grants						
National Lottery						
Community Fund	99,151	-	99,151	118,401	-	118,401
Community Fund - Million Hours	14,200	-	14,200	-	-	-
StreetGames UK	12,000	-	12,000	-	-	-
Sported Foundation	1,000	-	1,000	-	-	-
	<u>126,351</u>	<u>-</u>	<u>126,351</u>	<u>118,401</u>	<u>-</u>	<u>118,401</u>

During 2025, the Community Programme received funding of £115,000 from the Premier League charitable fund which it used to run a wide variety of programmes and initiatives to strengthen the connection between the club, their fans and the local community.

In addition, the Community Programme continues to receive solidarity payments from the Football League so long as the programme is in operation. This income is, however, not guaranteed.

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Footballing activities within the community		
Sales within charitable activities	<u>539,431</u>	<u>534,327</u>

WALSALL FC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,448	804

6 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	654,464	635,154
Football kit, soccer schools, pitch hire and equipment	54,852	72,197
Motor expenses	1,925	6,156
Youth engagement programme	51,141	-
	762,382	713,507
Share of support and governance costs (see note 7)		
Support	10,064	7,988
Governance	36,674	45,309
	809,120	766,804
Analysis by fund		
Unrestricted funds	694,120	661,804
Restricted funds	115,000	105,000
	809,120	766,804

7 Support costs allocated to activities

	Unrestricted funds 2025 £	Total 2024 £
Depreciation	7,264	5,188
Rent	2,800	2,800
Governance	36,674	45,309
	46,738	53,297

WALSALL FC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7 Support costs allocated to activities

(Continued)

Governance costs comprise:	2025 £	2024 £
Accountancy	2,280	1,974
Legal and professional	1,440	1,296
Advertising, print, post and stationery	20,558	16,708
Telephone and insurance	4,084	3,907
Repairs and maintenance	286	308
Bank charges	235	395
35 year anniversary costs	-	5,979
Recruitment	-	5,040
Other expenses	7,791	9,702
	<u>36,674</u>	<u>45,309</u>

8 Net movement in funds

2025
£

2024
£

The net movement in funds is stated after charging/(crediting):

Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	1,890	1,800
- for other assurance services	390	174
Depreciation of owned property, plant and equipment	7,264	5,188
	<u>7,264</u>	<u>5,188</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or expenses during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	28	29
	<u>28</u>	<u>29</u>
Employment costs	2025 £	2024 £
Wages and salaries	602,338	588,070
Social security costs	42,242	37,051
Other pension costs	9,884	10,033
	<u>654,464</u>	<u>635,154</u>

There were no employees whose annual remuneration was more than £60,000.

WALSALL FC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Property, plant and equipment

	Fixtures, fittings & equipment £
Cost	
At 1 January 2025	34,218
Additions	489
	<hr/>
At 31 December 2025	34,707
	<hr/>
Depreciation and impairment	
At 1 January 2025	18,892
Depreciation charged in the year	7,264
	<hr/>
At 31 December 2025	26,156
	<hr/>
Carrying amount	
At 31 December 2025	8,551
	<hr/>
At 31 December 2024	15,326
	<hr/>

13 Trade and other receivables

	2025 £	2024 £
Amounts falling due within one year:		
Trade receivables	348	754
Other receivables	1,272	-
Prepayments and accrued income	50,495	53,364
	<hr/>	<hr/>
	52,115	54,118
	<hr/>	<hr/>

14 Current liabilities

	2025 £	2024 £
	Notes	
Other taxation and social security	13,781	10,930
Deferred income	15,000	-
Other payables	1,079	-
Accruals	3,964	10,075
	<hr/>	<hr/>
	33,824	21,005
	<hr/>	<hr/>

WALSALL FC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

15 Deferred income

	2025 £	2024 £
Arising from Deferred income - Football League funding	15,000	-

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	15,000	-
Movements in the year:		
Deferred income at 1 January 2025	-	-
Resources deferred in the year	15,000	-
Deferred income at 31 December 2025	15,000	-

16 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	9,884	10,033

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
Restricted funds	-	115,000	(115,000)	-
Previous year:				
	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
Restricted funds	-	105,000	(105,000)	-

WALSALL FC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	510,988	752,240	(694,120)	569,108
	<u>510,988</u>	<u>752,240</u>	<u>(694,120)</u>	<u>569,108</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	445,925	726,867	(661,804)	510,988
	<u>445,925</u>	<u>726,867</u>	<u>(661,804)</u>	<u>510,988</u>

19 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The trustees consider that The Walsall Football Club Limited ("the football club") is a related party of the charity by the virtue of its significant influence.

During the year the charity purchased advertising space of £12,960 (2024: £12,960) and pitch hire of £6,000 (2024: £6,000).

