

Company registration number: 06276887

Charity registration number: 1121232

Bury Football Foundation

Trustees' Report and Financial Statements

31 December 2024

Carter Collins & Myer
Chichester House
2 Chichester Street
Rochdale
Lancashire
OL16 2AX



Bury Football Foundation

Company registration number: 06276887

Charity registration number: 1121232

Bury Football Foundation Directors'/Trustees' Report 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounting in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity utilises the power of sport to engage the community and the surrounding areas in activity with the aim of improving health, education, inclusion and social wellbeing.

We have taken the commission's public benefit guidance into account when making any decision it is relevant to.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The Charity operates under a memorandum and articles of association is limited by guarantee with no shares.

The appointment of all trustees is done so in line with the charities own trustees handbook, which incorporates a trustees job specification and conflict of interest policy.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number

06276887 (England and Wales)

Registered Charity Number

1121232

Registered Office

Chichester House
2 Chichester Street
Rochdale
Lancashire
OL16 2AX

Trustees

Mr K J Maddock Reporter
Ms J E Neville Company Secretary
Mr G Thomas Chief Executive
Ms A Warwood Charity Manager

Company Secretary

Ms A Warwood

Approved by order of the board of trustees and signed on its behalf by:

Alison Warwood

Ms A Warwood - Trustee

Date: 18 September 2025

Independent Examiners' Report to the members of Bury Football Foundation

I report on the unaudited accounts of Bury Football Foundation for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Respective responsibilities of trustee and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I am qualified to undertake the examination, being a qualified member of the Association of International Accountants

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedure laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

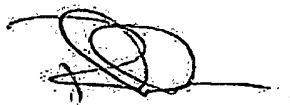
Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below

Independent Examiner's Statement Report

No matters have come to my attention in the 2024 Financial Statements, which gives me

- (1) reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006, and to prepare accounts which accord with the accounting records, comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice – Accounting and Reporting by CharitiesHave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Carter Collins and Myer Accountants
Robert Newman
DATE: 18 September 2025

Bury Football Foundation

Statement of Financial Activities for the Year Ended 31 December 2024

		Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
	Note	£	£	£	£
Incoming resources					
Grants		19,027	-	19,027	19,027
Other Trading Activities	2	85,394	-	85,394	91,738
Total incoming resources		104,421	-	104,421	110,765
Resources expended					
Raising Funds	3	-	-	-	-
Charitable Activities	4	51,028	-	51,028	47,617
Other	5	61,451	-	61,451	51,315
Total resources expended		112,479	-	112,479	98,931
Net movement in funds		(8,058)	-	(8,058)	11,834
Reconciliation of Funds					
Total funds brought forward	12	85,428		85,428	73,594
Total funds carried forward	12	77,370	-	77,370	85,428

The statement of financial activities includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

Bury Football Foundation

Balance Sheet as at 31 December 2024

		Unrestricted £	Restricted £	2024 £	2023 £
Fixed Assets					
Tangible assets	8	4,469	0	4,469	12,442
		<u>4,469</u>	<u>0</u>	<u>4,469</u>	<u>12,442</u>
Current Assets					
Debtors	9	39,031	0	39,031	42,361
Cash at bank and in hand		<u>35,418</u>	<u>0</u>	<u>35,418</u>	<u>40,076</u>
		74,449	0	74,449	82,437
Creditors	10				
Amounts falling due in one year		<u>(1,547)</u>	<u>0</u>	<u>(1,547)</u>	<u>(9,452)</u>
Net Current Assets		<u>72,902</u>	<u>0</u>	<u>72,902</u>	<u>72,986</u>
Amounts falling due after more than one year		0	0	0	0
Net Assets		<u>77,370</u>	<u>0</u>	<u>77,370</u>	<u>85,428</u>
Funds of the Charity					
Unrestricted funds	12			77,370	85,428
Restricted funds	12				
Total Funds		<u>0</u>	<u>0</u>	<u>77,370</u>	<u>85,428</u>

For the year in question, the company was entitled to exemption from an 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,
- 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 are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

The notes on the following pages form part of these accounts.

Approved by the Board and signed on their behalf by:

Alison Warwood

Ms A Warwood
Trustee

Approved by the board on 18th September 2025

Bury Football Foundation

Notes to the Financial Statements

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) (effective 1 January 2019) - Charities SORP (FRS 102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

Incoming resources

Incoming is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

Expenditure is recognised on an accrual basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is included as part of the expenditure to which it relates.

Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remains with the lessor, are charged to the Statement of Financial Activities in the year in which they fall due.

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. Individual items costing less than £500 are not capitalised.

Depreciation is provided at the following annual rates in order to write off each asset over its estimates useful life.

Freehold Property	10% straight line
Plant and Machinery	25% reducing balance

Pensions

The charity operates a stakeholder pension scheme for its staff. The assets of the scheme are held separately from those of the charity in an independently administered fund. Details of the charity's contribution are given in Note 9 to these accounts.

2 Other trading activities	Unrestricted	Restricted	2024	2023
	£	£	£	£
Astroturf bookings	71,390	0	71,390	78,802
Grass pitch bookings	13,764	0	13,764	12,676
Facility Hire	240	0	240	260
	85,394	0	85,394	91,738

3 Expenditure on raising funds	Unrestricted	Restricted	2024	2023
	£	£	£	£
Pensions	-	-	-	-
	-	-	-	-

4 Expenditures on Charitable Activities	Unrestricted	Restricted	2024	2023
	£	£	£	£
Wages	46,786	-	46,786	40,906
Light and heat	4,242	-	4,242	6,710
	51,028	0	51,028	47,617

5 Expenditure - Other	Unrestricted £	Restricted £	2024 £	2023 £
Cleaning	2,684	-	2,684	3,913
Site Maintenance	40,153	-	40,153	34,765
Subscriptions	477	-	477	314
Insurance	1,281	-	1,281	1,189
Security	3,840	-	-	-
Advertising	-	-	-	-
Accountancy and Legal fees	3,522	-	3,522	1,944
Telephone	1,520	-	1,520	1,076
Sundry	-	-	-	-
Depreciation	7,974	-	7,974	8,115
	61,451	0	57,611	51,315

6 Net Incoming / (outgoing resources	Unrestricted £	Restricted £	2024 £	2023 £
This is stated after charging:				
Depreciation of owned fixed assets	7,974	-	7,974	8,115
	7,974	-	7,974	8,115

7 Trustees remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023

8 Staff costs

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Charitable Activities	2	2

No employee received emoluments of more than £60,000 per annum.

8 Tangible Fixed Assets

	Freehold Property	Plant and Machinery	Fixtures and fittings £	Total £
COST				
At 1 January 2024	75,515	23,693	4,271	103,480
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2024	75,515	23,693	4,271	103,480

DEPRECIATION

At 1 January 2024	64,760	22,006	4,271	91,038
Charges	7,552	422	-	7,974
Disposals	-	-	-	-
At 31 December 2024	<u>72,312</u>	<u>22,428</u>	<u>4,271</u>	<u>99,011</u>
NBV				
At 31 December 2023	<u>10,755</u>	<u>1,687</u>	<u>0</u>	<u>12,442</u>
At 31 December 2024	<u>3,204</u>	<u>1,265</u>	<u>0</u>	<u>4,469</u>

9 Debtors

	Unrestricted £	Restricted £	2024 £	2023 £
Trade Debtors	36,142	-	36,142	39,336
Prepayments	2,889	-	2,889	3,025
	<u>39,031</u>	<u>0</u>	<u>39,031</u>	<u>42,361</u>

10 Creditors: amounts falling due	Unrestricted £	Restricted £	2024 £	2023 £
Trade Creditors	0	-	0	7,910
Accruals	1,434	-	1,434	1,434
Social security and other taxes	0	-	0	0
Pensions	113	-	113	107
	<u>1,547</u>	<u>0</u>	<u>1,547</u>	<u>9,452</u>

11 Taxation

The charity is exempt from tax on income and gains falling within S505 of the income & Corporation Taxes Act 1988 (ICTA 1998) or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity

12 Fund Movement	At 01.01.2024	Incoming resources	Outgoing resources	Transfers	At 31.12.2024
Unrestricted Funds					
General Funds	85,428	104,421	(112,479)	0	77,370
	<u>85,428</u>	<u>104,421</u>	<u>(112,479)</u>	<u>0</u>	<u>77,370</u>
Total Funds	<u>85,428</u>	<u>104,421</u>	<u>(112,479)</u>	<u>0</u>	<u>77,370</u>