

**Walton Park Indoor Football Centre**  
**REGISTERED COMPANY NUMBER: 07533794 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1141366**

**Walton Park Indoor Football Centre**  
**Report of the Trustees and**  
**Unaudited Financial Statements For The Year Ended**  
**30 June 2025**

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**Walton Park Indoor Football Centre**

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For The Year Ended 30 June 2025**

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## **Walton Park Indoor Football Centre**

### **Chairman's Report For The Year Ended 30 June 2025**

The past twelve months have seen us continue to make steady progress in achieving our long term goals and objectives.

Financially we saw an unrestricted income for the year of £111,265 an increase of over £2,000 from the previous year however this generated a loss of £784. Despite an increase in bookings increased staffing costs from Saturday opening led to the loss. Utilisation rose from 3,299 hours booked to 3,441 an 4% increase.

Disappointingly there has been little progress by WPSC for the development of the Centre because of major disruptions to their Board. They are now revising their Articles of Association which will allow for Corporate Directors. At this point WPIFC plan to take up one of these roles giving us much better input into the workings of WPSC Board.

We have continued to strive to improve our facilities and during the financial year we successfully replaced all pitch lighting with brighter more efficient lights.

Sadly Matt Walsh left WPIFC after several years first as Centre Manager and then as a Director. We would like to put on record our thanks for all he did for the Centre.

As a result of a suggestion from a member at last years AGM we examined our Treasury position and now invest around 80% of our reserves in interest yielding accounts, helping us mitigate some cost increases and maintain the pitch booking fees at the level they were 11 years ago, indeed we have already profited by more than £1,000 by doing this.

In summary WPIFC remains in a strong position to continue to provide the small sided football facilities for the people of South Manchester.

**Duncan Greaves & Antony J Jackson Co-Chairmen of the Board of Trustees**

Addendum. It is with great sadness that we have been told of the passing of Jim Nicholson. Jim worked at WPIFC for many years, being a very dedicated, reliable and popular colleague. He will be missed by all of us.

**Walton Park Indoor Football Centre**  
**Report of the Trustees**  
**For The Year Ended 30 June 2025**

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 30 June 2025. The trustees have adopted the provisions of 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 2015).

The Trustees (who constitute directors of the company for the purposes of the Companies Act) present their report together with the examined financial statements for the year ended 30 June 2025 and confirm that the latter comply with the requirements of the Act, FRS 102, SORP and the Charities Act 2011.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objects of the charity are defined by the Memorandum and Articles of Association as:

"The promotion of community participation in healthy recreation for the benefit of the residents of Sale in the Borough of Trafford and the neighborhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by the provision of facilities for playing small sided and indoor football."

### **Public benefit**

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives.

All our charitable activities focus on enabling our local community to lead healthier and happier lives by providing affordable facilities for small sided indoor football.

Being based in the heart of Sale and only a few hundred yards from Brooklands Metrolink station, the Centre continues to enable different age groups to enjoy the benefits of playing football. The younger section of our customer base has continued to expand, whilst still retaining regular users playing into their retirement, pointing to sustainable growth. Alongside this, we have also recently introduced 'Walking Football' groups, further promoting social inclusion and extended healthy living.

In addition to the charity, at selected times, makes the Centre available at no charge to organisations working with the unemployed.

## **FINANCIAL REVIEW**

### **Financial Review**

The statement of financial activities for the year is comprehensively reported on pages 7 - 15.

The statement of financial activities shows unrestricted income for the year from the hire of football pitches of £111,265 with no restricted income. This was an increase of £2,141 from prior year. This was due to an increase of £5,328 (8%) in block bookings and a decrease of £3,188 (8%) in casual bookings. Other income relates to nutrition sales, with an increase of £1,118 (2024: £350). Charitable activity costs had increased by £6,893 to £113,517 (6%) largely due to an increase in staff wages and repairs & maintenance. This resulted in a net loss of £784.

### **Investment policy and objectives**

Any surplus funds held by the charity is invested in interest yielding accounts, helping to mitigate some cost increases and maintain the pitch booking fees at their current level. The continued need for infrastructure investment, will mean for the foreseeable future that income will be spent on important improvements to enable the company to deliver an improving service to our customers and clients.

## **Walton Park Indoor Football Centre**

### **Report of the Trustees For The Year Ended 30 June 2025**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months unrestricted expenditure. This would provide sufficient funds to cover costs and to respond to unexpected events which may arise from time to time. In addition, the Trustees have further decided to allow the reserves to grow beyond this, with immediate further environmental investments necessary and the potential for significant expenditure on major capital expenditure in the future. This has been met for 2024/25.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Charity constitution and Governing document**

The company was incorporated on 17 February 2011 under the Companies Act 2006 as a company limited by guarantee and not having share capital. In the event of a winding up, registered members are liable to contribute a sum not exceeding £10 per member towards the debts and liabilities of the Trust and the costs and expenses of winding up.

The charity, registered on 14 April 2011, is governed by the terms of its memorandum and articles of association, which established the objects and powers of the charitable company.

##### **Method of appointment of Trustees**

New Trustees are recruited with a view to bringing the skills, knowledge and experience required to ensure the charity is well governed. Trustees are elected by the members of the charity attending the Annual General Meeting, or by proxy vote.

##### **Organisational structure**

The Centre's organisational structure is led by the board of directors whose direction is implemented by the Centre Manager supported by three other part time members of staff.

##### **Induction and training of new trustees**

Following appointment, all new trustees attend an induction with the Chairman. The induction includes provision to them of the following material; our Memorandum and Articles of Association, The Hallmarks of an Effective Charity CC10, The Essential Trustee CC3, details of the charities management accounts and access to shared company information and files along with URLs to relevant Charity Commission reference documentation.

##### **Risk management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that it is an ongoing focus of the trustees to adopt strategies and processes with the aim of eliminating or mitigating exposure to these risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07533794 (England and Wales)

##### **Registered Charity number**

1141366

**Walton Park Indoor Football Centre**

**Report of the Trustees  
For The Year Ended 30 June 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered office**

Walton Park Sports Centre  
Raglan Road  
Sale  
Cheshire  
M33 4AG

**Trustees**

The directors of the company are also charity trustees for the purposes of charity law. All trustees give their time voluntarily and receive no benefits from the charity.

The trustees who served during the period were as follows:

D M Greaves (Co-Chairman)  
A J Jackson (Co-Chairman)  
P I Marsland  
D V McKenzie  
M D Walsh (resigned April 2025)  
H Anjum  
S Galloway

Most trustees are very familiar with the practical work of the charity, including having actively worked in the operation on a voluntary basis; new trustee candidates are invited and encouraged to attend meetings prior to accepting nomination in order to become more familiar the aims, objectives and working methods of the charity. We are delighted that we continue to maintain an effective team of directors, and will continue to seek additional directors where it is felt they can add to the strength of the board.

**Independent examiner**

James Wheelan Accountancy Limited  
Minshull House, 67 Wellington Road North  
Stockport  
SK4 2LP

**Solicitors**

Myerson Solicitors LLP  
The Cottages  
Regent Road  
Altrincham  
WA14 1RX

**Accountants**

Arc Accountancy Solutions Limited  
51 Laverton Road  
Lytham St. Annes  
Lancashire  
FY8 1EN

## Walton Park Indoor Football Centre

### Report of the Trustees For The Year Ended 30 June 2025

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Bankers

Co-operative Bank  
1 Balloon Street  
Manchester

##### Trustees' Responsibilities

Law applicable to incorporated charities in England and Wales requires the trustees, who are also the directors of the company, to prepare the financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial activities during the year then ended. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

##### Disclosure of Information

So far as each trustee at the date of approval of this report is aware:

There is no relevant financial information of which the company's independent examiner is unaware: and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and to establish that the independent examiner is aware of that information.

##### Independent Examination of accounts

As allowed under Part 8 of the Charities Act 2011 and Sections 145 and 152 of the Act, Trustees of smaller charities are allowed to opt for this simpler form of external scrutiny in place of audit.

The independent examination provides an external check on the accounts and can be carried out by any person with the relevant ability and experience.

The Trustees are delighted to have used the assistance provided by James Wheelan Accountancy Limited to undertake this important task.

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

Approved by order of the board of trustees on 02/03/26 ..... and signed on its behalf by:



.....  
D M Greaves - Trustee

**Walton Park Indoor Football Centre**

**Report of the Independent Examiner  
For The Year Ended 30 June 2025**

**Independent Examiners report to the Trustees of Walton Park Indoor Football Centre**

I report on the accounts for the year ended 30 June 2025 set out on pages seven to fifteen.

**Respective responsibilities of trustees and examiner**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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 accounts to be reached



James Wheelan FCCA  
James Wheelan Accountancy Limited  
Minshull House, 67 Wellington Road North  
Stockport  
SK4 2LP

Date

03/03/2026



**Walton Park Indoor Football Centre**

**Statement of Financial Activities For  
The Year Ended 30 June 2025**

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
<b>INCOME FROM</b>			
Donations and legacies		-	-
<b>Charitable activities</b>			
Hire of football pitches		111,265	109,124
Other income	6	1,468	783
<b>Total</b>		<b>112,733</b>	<b>109,907</b>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Hire of football pitches	7	113,517	106,624
<b>NET INCOME/ (LOSS)</b>		<b>(784)</b>	<b>3,283</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>107,013</b>	<b>103,730</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>106,229</b>	<b>107,013</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**Walton Park Indoor Football Centre**

**Balance Sheet  
At 30 June 2025**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	5	22,345	19,327
<b>CURRENT ASSETS</b>			
Debtors	8	2,090	1,664
Cash at bank and in hand		90,141	91,589
		<hr/>	<hr/>
		92,231	93,253
<b>CREDITORS</b>			
Amounts falling due within one year	9	(8,347)	(5,567)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		83,884	87,686
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		106,229	107,013
		<hr/>	<hr/>
<b>NET ASSETS</b>		106,229	107,013
		<hr/>	<hr/>
<b>FUNDS</b>	10		
Unrestricted funds		106,229	107,013
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		106,229	107,013
		<hr/>	<hr/>

The notes form part of these financial statements

**Walton Park Indoor Football Centre**

**Balance Sheet - continued  
At 30 June 2025**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

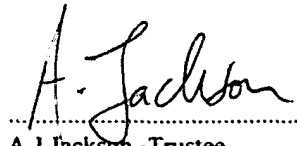
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on .....2/3/2026.....and were signed on its behalf by:

  
.....

A J Jackson -Trustee

The notes form part of these financial statements

## **Walton Park Indoor Football Centre**

### **Notes to the Financial Statements For The Year Ended 30 June 2025**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided on a straight line basis at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 10% on cost
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Fixed assets are capitalised when costs exceeds £500.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities and highlights sections 3.2 & 4.1 from VAT Notice 701/45 for being exempt from VAT.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Walton Park Indoor Football Centre**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2025**

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DETAILS OF CERTAIN TYPES OF EXPENDITURE**

Fees for the examination of the accounts:

	2025	2024
	£	£
Independent examiners Fees	250	233

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024 or ended 30 June 2023.

**Trustees' expenses**

The following trustees expenses have been incurred

Type of expenses reimbursed:	2025	2024
	£	£
Telephone, stationery, administration etc.	-	13

No trustees were reimbursed for expenses in the current year (2024 – one).

**4. STAFF COSTS**

The average number of employees during the year was 4. (2024 - 4)

	2025	2024
	£	£
Salaries and Wages	63,702	59,473
Social Security Costs	-	-
Pension Costs (Defined Contribution)	1,092	994
	<hr/> 64,794	<hr/> 60,467

The total employment benefits including employer pension contributions of the key management personnel were £37,953, comprising wages of £37,144 and pension contributions of £809.

**Walton Park Indoor Football Centre**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2025**

**4. STAFF COSTS (continued)**

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures & fittings £	Total £
<b>COST</b>			
At 1 July 2024	60,325	950	61,275
Additions	5,482	-	5,482
<b>At 30 June 2025</b>	<b>65,807</b>	<b>950</b>	<b>66,757</b>
<b>DEPRECIATION</b>			
At 1 July 2024	41,798	150	41,948
Charge for the year	2,369	95	2,464
<b>At 30 June 2025</b>	<b>44,167</b>	<b>245</b>	<b>44,412</b>
<b>NET BOOK VALUE</b>			
<b>At 30 June 2025</b>	<b>21,640</b>	<b>705</b>	<b>22,345</b>
At 30 June 2024	18,527	800	19,327

**6. OTHER INCOME**

Other income amounting to £1,468 comprises:

Backdated interest relating to Business Interruption Insurance claim of £nil (2024 - £433)

Nutrition sales income of £1,468 (2024 - £350)

**Walton Park Indoor Football Centre**

**Notes to the Financial statements - continued  
For The Year Ended 30 June 2025**

**7. EXPENDITURE ANALYSIS**

	2025	2024
	£	£
Wages	63,702	59,473
Pensions	1,092	994
Accountancy	3,762	3,850
Rent	20,700	20,700
Water charges	1,976	2,372
Insurance	1,024	1,325
Light and heat	3,815	4,850
Telephone	566	515
General administrative expenses*	682	1,691
Maintenance and repairs*	11,969	6,761
Sundries	853	730
Nutrition costs	912	-
Depreciation	<u>2,464</u>	<u>3,363</u>
	<u>113,517</u>	<u>106,624</u>

\*The current year's analysis of expenditure has been amended to provide a clearer distinction between general administrative costs and maintenance and property repairs. Comparative figures have been reclassified where appropriate to conform with the current year's presentation.

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Prepayments and accrued income	2,090	1,664
	<u>2,090</u>	<u>1,664</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors -	-	-
Social security and other taxes	191	167
Accruals and deferred income	8,156	5,400
	<u>8,347</u>	<u>5,567</u>

**Walton Park Indoor Football Centre**  
**Notes to the Financial Statements - Continued**  
**For The Year Ended 30 June 2025**

**10. MOVEMENT IN FUNDS**

<b>Unrestricted funds</b>	<b>At 1 July 2024 £</b>	<b>Net movement in funds £</b>	<b>At 30 June 2025 £</b>
General fund	107,013	(784)	106,229
<b>TOTAL FUNDS</b>	<b>107,013</b>	<b>(784)</b>	<b>106,229</b>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	112,733	(113,517)	(784)
<b>TOTAL FUNDS</b>	<b>112,733</b>	<b>(113,517)</b>	<b>(784)</b>

**COMPARATIVES FOR MOVEMENT IN FUNDS**

<b>Unrestricted funds</b>	<b>At 1 July 2023 £</b>	<b>Net movement in funds £</b>	<b>At 30 June 2024 £</b>
General fund	103,730	3,283	107,013
<b>TOTAL FUNDS</b>	<b>103,730</b>	<b>3,283</b>	<b>107,013</b>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	109,907	(106,624)	3,283
<b>TOTAL FUNDS</b>	<b>109,907</b>	<b>(106,624)</b>	<b>3,283</b>



**Walton Park Indoor Football Centre**  
**Notes to the Financial Statements - Continued**  
**For The Year Ended 30 June 2025**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2025.

**Walton Park Indoor Football Centre**  
**Detailed Statement of Financial Activities**  
**For The Year Ended 30 June 2025**

	2025 £	2024 £
<b>INCOME</b>	-	-
<b>Donations and legacies</b>		
Donations	-	-
<b>Investment income</b>		
Income from investments	-	-
<b>Charitable activities</b>		
Hire of football pitches	111,265	109,124
<b>Other income</b>		
Other income	1,468	783
<b>Total incoming resources</b>	112,733	109,907
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	63,702	59,473
Pensions	1,092	994
Accountancy	3,762	3,850
Rent	20,700	20,700
Water charges	1,976	2,372
Insurance	1,024	1,325
Light and heat	3,815	4,850
Telephone	566	515
General administrative expenses	682	1,691
Maintenance and repairs	11,969	6,761
Sundries	853	730
Nutrition costs	912	-
Depreciation	2,464	3,363
	113,517	106,624
<b>Total resources expended</b>	113,517	106,624
 <b>Net (loss)/income</b>	(784)	3,283

This page does not form part of the statutory financial statements