

Company registration number: 07643867
Charity registration number: 1142920

**BURTON ALBION COMMUNITY TRUST
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

Burton Albion Community Trust Contents

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**Burton Albion Community Trust
Reference and Administrative Details
For The Year Ended 31 August 2025**

Trustees

Mr C B Robinson
Mr P E Pusey
Mrs D A Taylor
Mr C Wood
Mr T G Clarke
Mr D Mellor (resigned 29/07/2025)
Mr F E Spiers

Head of Community

Mr J Widdowson

Charity Number

1142920

Company Number

07643867

Registered Office

Community Football Centre Pirelli Stadium
Princess Way
Burton On Trent
Staffordshire
DE13 0AR

Accountants

Nuvo Accountancy Limited
Chartered Certified Accountants
First Floor, Sterling House
Outrams Wharf
Little Eaton
Derby
DE21 5EL

Auditors

Nuvo Audit Limited
First Floor, Sterling House
Outrams Wharf
Little Eaton
Derby
DE21 5EL

Burton Albion Community Trust
Company No. 07643867
Trustees' Report For The Year Ended 31 August 2025

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

Objectives and Activities

Aims and Objectives

Using the power of sport and brand of Burton Albion Football Club to Inspire, Engage and Educate.

Public Benefit

The Charitable Trust supports, delivers and enhances learning opportunities available in our communities through an innovative and structured approach to education for all ages.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Chair's Report

For Burton Albion Community Trust, our operational year of September 2024 to August 2025 has been focused on stabilising the charity following a long period of significant change.

This includes a change of ownership involving a major transition in ways of working at our key operational partner, Burton Albion Football Club, and both parties learning to work collaboratively in new ways that respect each other and the unique, interdependent relationship we enjoy.

Burton Albion Football Club celebrated 75 years of existence in 2025, and the Community Trust congratulates them on being a force for good in the local community throughout.

The charitable operating environment remained tough, with further National Living Wage increases adding to our core revenue costs.

Despite these challenges the Trustees are delighted with the small operating surplus that has been achieved through smart stewardship of the funding that we have secured involving reducing costs where this has been possible and exploring every avenue to bring funding in.

This small yet significant surplus represents the turning of the tide, and we as a Trust are now focused on a brighter more sustainable future with long term funding secured from the Premier League and English Football League, and an aligned Club and Trust strategy under development.

The projects and programmes the Trust deliver have continued to deliver positive, high impact on the local community, with around 14,000 people this year benefiting physically, mentally, socially and emotionally from their involvement and participation.

Huge thanks go from myself and the Trustee Board to the whole staff team led by Head of Community John Widdowson for their dedication and commitment in sustaining the Trust's impact on local individuals, families and communities through the wide range of programmes that run on a day-to-day basis.

Thank you to all the volunteers, trustees, staff, partners, funders, sponsors and stakeholders for standing with us as a charity through the recent challenges as well as through this transitional year, and in particularly to Burton Albion Football Club for their ongoing support and partnership.

**Burton Albion Community Trust
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Burton Albion Community Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure of Information to Auditors

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr P E Pusey

Trustee

Date 19/05/2026

Independent Auditor's Report to the Members of Burton Albion Community Trust

Opinion

We have audited the financial statements of Burton Albion Community Trust (the "charity") for the year ended 31 August 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet, Cash Flow Statement and the related notes, 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 (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for 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 charitable 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 trustees' 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 relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees 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 annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 this gives rise to a material misstatement in the financial statements themselves. 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 Trustees' Report, which includes the Director's Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Director's Report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

**Independent Auditor's Report (continued)
to the Members of
Burton Albion Community Trust**

Matters on Which We Are Required to Report by Exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Director's Report included within the Trustees' 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 or returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 2—3, the trustees (who are also directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charity 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Charity and industry, we identify the key laws and regulations affecting the Charity. We identified that the principal risk of fraud or non-compliance with laws and regulations related to:

- Management bias in respect of accounting estimates and judgements made;
- Management override of control;
- Posting of unusual journals or transactions.

We focused on those areas that could give rise to a material misstatement in the Charity's financial statements. Our procedures included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims, including instances of non-compliance with laws and regulations and fraud.
- Reviewing minutes of meetings of those charged with governance where available.
- Reviewing legal expenditure in the year to identify instances of non-compliance with laws and regulations and fraud.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

It is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent Auditor's Report (continued)
to the Members of
Burton Albion Community Trust

Use Of Our Report

This report is made solely to the charitable 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 charitable company's members those matters that 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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Mr Daniel Johnson FCCA (Senior Statutory Auditor)
for and on behalf of Nuvo Audit Limited, Statutory Auditor

Date 22 May 2026

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Nuvo Audit Limited
First Floor, Sterling House
Outrams Wharf
Little Eaton
Derby
DE21 5EL

Burton Albion Community Trust
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	32,551	-	32,551	259,650
Charitable activities:					
Charitable activities		582,109	903,394	1,485,503	1,457,229
		<u>614,660</u>	<u>903,394</u>	<u>1,518,054</u>	<u>1,716,879</u>
EXPENDITURE ON:					
Charitable activities:	5				
Charitable activities		(527,988)	(947,498)	(1,475,486)	(1,839,879)
NET INCOME/(EXPENDITURE)		<u>86,672</u>	<u>(44,104)</u>	<u>42,568</u>	<u>(123,000)</u>
Transfers between funds	18	(31,750)	31,750	-	-
NET MOVEMENT IN FUNDS		<u>54,922</u>	<u>(12,354)</u>	<u>42,568</u>	<u>(123,000)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		185,472	175,954	361,426	484,426
TOTAL FUNDS CARRIED FORWARD	18	<u>240,394</u>	<u>163,600</u>	<u>403,994</u>	<u>361,426</u>

The notes on pages 11 to 21 form part of these financial statements.

Burton Albion Community Trust
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 August 2025

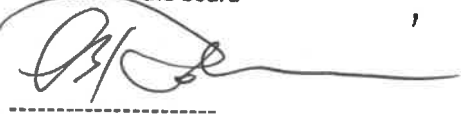
			2024	
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	259,650	-	259,650
Charitable activities:				
Charitable activities		573,935	883,294	1,457,229
		833,585	883,294	1,716,879
EXPENDITURE ON:				
Charitable activities:	5			
Charitable activities		(956,193)	(883,686)	(1,839,879)
NET (EXPENDITURE)/INCOME		(122,608)	(392)	(123,000)
Transfers between funds	18	(8,025)	8,025	-
NET MOVEMENT IN FUNDS		(130,633)	7,633	(123,000)
RECONCILIATION OF FUNDS:				
Total funds brought forward		316,105	168,321	484,426
TOTAL FUNDS CARRIED FORWARD	18	185,472	175,954	361,426

The notes on pages 11 to 21 form part of these financial statements.

Burton Albion Community Trust
Balance Sheet
As At 31 August 2025

				2025	2024
	Notes	Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	12	34,095	-	34,095	47,829
		34,095	-	34,095	47,829
CURRENT ASSETS					
Debtors	13	79,137	-	79,137	121,057
Cash at bank and in hand		170,360	172,450	342,810	307,919
		249,497	172,450	421,947	428,976
Creditors: Amounts Falling Due Within One Year	14	(43,198)	(8,850)	(52,048)	(115,379)
NET CURRENT ASSETS (LIABILITIES)		206,299	163,600	369,899	313,597
TOTAL ASSETS LESS CURRENT LIABILITIES		240,394	163,600	403,994	361,426
NET ASSETS		240,394	163,600	403,994	361,426
FUNDS OF THE CHARITY					
Restricted Funds				163,600	175,954
Unrestricted Funds				240,394	185,472
TOTAL FUNDS	18			403,994	361,426

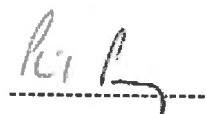
On behalf of the board



Mr C B Robinson

Trustee

Date 19/05/2026



Mr P E Pusey

Trustee

The notes on pages 11 to 21 form part of these financial statements.

Burton Albion Community Trust
Statement of Cash Flows
For The Year Ended 31 August 2025

		2025	2024
		£	as restated
	Notes		£
Cash flows from operating activities			
Net cash generated from/(used in) operations	1	41,739	(132,835)
Net cash generated from/(used in) operating activities		<u>41,739</u>	<u>(132,835)</u>
Cash flows from investing activities			
Purchase of tangible assets		(7,193)	(2,420)
Proceeds from disposal of tangible assets		345	-
Net cash used in investing activities		<u>(6,848)</u>	<u>(2,420)</u>
Increase/(decrease) in cash and cash equivalents		<u>34,891</u>	<u>(135,255)</u>
Cash and cash equivalents at beginning of year	2	307,919	443,174
Cash and cash equivalents at end of year	2	<u><u>342,810</u></u>	<u><u>307,919</u></u>

Burton Albion Community Trust
Notes to the Statement of Cash Flows
For The Year Ended 31 August 2025

1. Reconciliation of income/(expenditure) to cash generated from/(used in) operations

	2025	2024 as restated
	£	£
Net income/(expenditure)	42,568	(123,000)
<i>Adjustments for:</i>		
Depreciation of tangible assets	20,590	22,473
Profit on disposal of tangible assets	(8)	-
<i>Movements in working capital:</i>		
Decrease/(increase) in trade and other debtors	41,920	(12,089)
Decrease in trade and other creditors	(63,331)	(20,219)
Net cash generated from/(used in) operations	<u>41,739</u>	<u>(132,835)</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024 as restated
	£	£
Cash at bank and in hand	<u>342,810</u>	<u>307,919</u>

3. Analysis of changes in net funds

	As at 1 September 2024	Cash flows	As at 31 August 2025
	£	£	£
Cash at bank and in hand	<u>307,919</u>	<u>34,891</u>	<u>342,810</u>

Burton Albion Community Trust
Notes to the Financial Statements
For The Year Ended 31 August 2025

1. General Information

Burton Albion Community Trust is a company limited by guarantee, incorporated in England & Wales, registered number 07643867 and registered charity number 1142920. The registered office is Community Football Centre Pirelli Stadium, Princess Way, Burton On Trent, Staffordshire, DE13 0AR. The principal activity of the company was that of running a charity with the aim of using the power of sport and brand of Burton Albion Football Club to Inspire, Engage and Educate.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

The Charity's functional and presentational currency is GBP. The Charity has prepared its financial statements to the nearest £.

2.2. Going Concern Disclosure

As part of considering the Charitable Trust's ability to continue operating as a going concern, the Trustees have reviewed the Charity's financial performance and future forecasts that cover 12 months from the date of approval of these financial statements.

On review of these forecasts, the Trustees have not identified any material uncertainties regarding going concern and are confident that the Charity will have sufficient resources available to enable it to continue to meet its liabilities as they fall due. As a result, the Trustees consider the going concern basis of preparation of these financial statements to be appropriate.

2.3. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The Sinking fund is a restricted fund that is being built up over time and is designed by the Charity to cover the cost of pitch replacements and repairs.

2.4. Incoming Resources

All incoming resources are included in the Statement of financial activities when the company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects.

Grants are recognised in full when the charity has an unconditional entitlement to the income. Grants are deferred to the extent of the progress of a stipulated performance target or if the conditions of a grant are outside the charity's control.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income generated from community activities such as from events and hiring of facilities are recognised as services are delivered.

Burton Albion Community Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

2.5. Resources Expended

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. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	15% Straight line
Computer Equipment	25% Straight line

All assets costing more than £1,000 are capitalised.

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.8. Financial Instruments

Financial Instruments

The Charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all 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.

Basic financial assets

Basic financial assets, which include trade and other receivables, cash and bank balances, are initially measured at their transaction price including transaction costs and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, 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.

Discounting is omitted where the effect of discounting is immaterial. The Charity's cash and cash equivalents, trade and most other receivables due within the operating cycle fall into this category of financial instruments.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting date. Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted.

The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate. If there is a favourable change in relation to the events surrounding the impairment loss, then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

Financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Burton Albion Community Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

2.8. Financial Instruments - continued

Basic financial liabilities, which include trade and other payables, bank loans and other loans are initially measured at their transaction price after transaction costs. When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Discounting is omitted where the effect of discounting is immaterial.

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

Trade payables are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade payables are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities.

Trade payables are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

2.9. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.10. Pensions

The charitable company operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	31,751	246,050
Member subscriptions and sponsorships	800	13,600
	<u>32,551</u>	<u>259,650</u>

4. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Operating lease rentals	7,502	7,502
Depreciation of tangible fixed assets - owned	20,590	22,473
Gain/Loss on disposal of tangible fixed assets	(8)	-
	<u></u>	<u></u>

Burton Albion Community Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

5. Analysis of Expenditure

	2025		
	Activities undertaken directly (see note 6)	Support costs (see note 7)	Total
	£	£	£
Charitable activities	1,295,741	179,745	1,475,486
	2024		
	Activities undertaken directly (see note 6)	Support costs (see note 7)	Total
	£	£	£
Charitable activities	1,623,610	216,269	1,839,879

6. Direct Costs

	2025
	Charitable activities
	£
Cost of goods sold:	
Facility hire	121,495
Community activity expenses	57,924
Equipment & staff uniform	27,322
Sundry expenditure	21,098
Community Football Centre Rent	30,000
Employee costs:	
Wages and salaries	911,310
Employers NI	77,992
Employers pensions - defined contribution schemes	22,731
Travel and subsistence expenses	17,807
Staff training costs	3,630
General administration:	
Marketing and advertising costs	4,432
	1,295,741
	2024
	Charitable activities
	£
Cost of goods sold:	
Facility hire	69,188
Community activity expenses	68,258
Equipment & staff uniform	42,869
Sundry expenditure	14,778

...CONTINUED

Burton Albion Community Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

Community Football Centre Rent	30,000
Employee costs:	
Wages and salaries	1,220,633
Employers NI	114,267
Employers pensions - defined contribution schemes	30,861
Travel and subsistence expenses	14,588
Staff training costs	3,712
General administration:	
Marketing and advertising costs	14,456
	1,623,610

7. Support Costs

	2025 Charitable activities £
Premises expenses:	
Rates	2,868
Light and heat	35,051
Repairs and maintenance	749
Other premises costs	19,724
General administration:	
Printing, postage and stationery	4,385
Telecommunications	28,198
Professional fees	55,039
Bank charges	5,949
Depreciation:	
Depreciation	20,590
Profit on disposal of tangible fixed assets	(8)
Governance costs:	
Audit and accountancy fees	7,200
	179,745

	2024 Charitable activities £
Premises expenses:	
Rates	2,271
Light and heat	25,173
Repairs and maintenance	270
Other premises costs	24,331
General administration:	
Printing, postage and stationery	5,416
Telecommunications	29,574
Professional fees	93,645
Bank charges	5,076

...CONTINUED

Burton Albion Community Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

Depreciation:	
Depreciation	22,473
Governance costs:	
Audit and accountancy fees	8,040
	216,269

8. Auditor's Remuneration

Remuneration received by the charitable company's auditors and their associates during the year was as follows:

	2025	2024 as restated
	£	£
Audit Services		
Audit of the company's financial statements	10,500	4,500
Other Services		
Other non-audit services	3,000	3,000

9. Staff Costs

Staff costs were as follows:

	2025	2024 as restated
	£	£
Wages and salaries	911,310	1,220,633
Social security costs	77,992	114,267
Other pension costs	22,731	30,861
	1,012,033	1,365,761

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

10. Average Number of Employees

Average number of employees during the year was: 61 (2024: 65)

11. Prior Period Adjustment

Following a review of the previous year financial statements it was identified that an accrual was incorrectly accounted for in relation to future pitch replacement costs and as a result these accruals have been reversed out of the prior year financial statements. The Trust continues to build up a separate designated reserve in the financial statements, detailed as the sinking fund reserve (See note 18) to ensure that the Trust has sufficient funds to cover future anticipated pitch replacement costs required. The prior year financial statement figures have been restated to remove the accruals initially recognised and the impact of this can be found below:

	As previously stated 2024 £	Adjustment	As restated 2024 £
Unrestricted funds b/fwd	(213,718)	(102,387)	(316,105)
Accruals and deferred income	(208,444)	134,137	(74,307)
Support Costs	248,019	(31,750)	(216,269)

Burton Albion Community Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

12. Tangible Assets

	Motor Vehicles	Computer Equipment	Total
	£	£	£
Cost			
As at 1 September 2024	40,824	91,186	132,010
Additions	-	7,193	7,193
Disposals	-	(1,140)	(1,140)
As at 31 August 2025	<u>40,824</u>	<u>97,239</u>	<u>138,063</u>
Depreciation			
As at 1 September 2024	19,823	64,358	84,181
Provided during the period	5,040	15,550	20,590
Disposals	-	(803)	(803)
As at 31 August 2025	<u>24,863</u>	<u>79,105</u>	<u>103,968</u>
Net Book Value			
As at 31 August 2025	<u>15,961</u>	<u>18,134</u>	<u>34,095</u>
As at 1 September 2024	<u>21,001</u>	<u>26,828</u>	<u>47,829</u>

13. Debtors

	2025	2024 as restated
	£	£
Due within one year		
Trade debtors	56,495	35,706
Prepayments and accrued income	22,642	84,901
Other debtors	-	450
	<u>79,137</u>	<u>121,057</u>

14. Creditors: Amounts Falling Due Within One Year

	2025	2024 as restated
	£	£
Trade creditors	13,568	19,777
Other creditors	1,155	3,750
Taxation and social security	15,737	17,545
Accruals and deferred income	21,588	74,307
	<u>52,048</u>	<u>115,379</u>

Burton Albion Community Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

15. Deferred Income

Deferred income movements in the year were as follows:

	2025	2024
	£	£
Balance at the start of the period	52,956	21,756
Income deferred in the current period	8,850	52,956
Amounts released in income from previous periods	(52,956)	(21,756)
Balance at the end of the period	<u>8,850</u>	<u>52,956</u>

Deferred income relates to grants received in advance of the period to which they relate.

16. Other Commitments

The total of future minimum lease payments under non-cancellable operating leases are as following:

	2025	2024 as restated
	£	£
Not later than one year	625	7,502
Later than one year and not later than five years	-	625
	<u>625</u>	<u>8,127</u>

17. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £22,731 (2024: £30,861).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

Burton Albion Community Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

18. Movement in Funds

	As at 1 September 2024	Income	Expenditure	Transfers	As at 31 August 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	185,472	614,660	(527,988)	(31,750)	240,394
Restricted funds					
Restricted funds	52,954	903,394	(947,498)	-	8,850
Sinking fund	123,000	-	-	31,750	154,750
Total restricted funds	175,954	903,394	(947,498)	31,750	163,600
Total funds	361,426	1,518,054	(1,475,486)	-	403,994

	As at 1 September 2023	Income	Expenditure	Transfers	As at 31 August 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	316,105	833,585	(956,193)	(8,025)	185,472
Restricted funds					
Restricted funds	77,071	883,294	(883,686)	(23,725)	52,954
Sinking fund	91,250	-	-	31,750	123,000
Total restricted funds	168,321	883,294	(883,686)	8,025	175,954
Total funds	484,426	1,716,879	(1,839,879)	-	361,426

Burton Albion Community Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

19. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

20. Related Party Disclosures

During the year the charity was charged VAT inclusive rent of £30,000 (2024: £30,000) for the use of the community facilities and 3G pitches by Albion Football Club (Burton-on-Trent) Limited (The). This transaction is considered to be at arms length and has been enforced by HMRC.

During the year, the charity was charged VAT inclusive hospitality costs of £44,839 (2024: £31,434) for matchday tickets and hospitality provided by Albion Football Club (Burton-on-Trent) Limited (The). During the year, the charity generated sales totalling £4,975 with Albion Football Club (Burton-on-Trent) Limited (The). These transactions are considered to be at arms length.

At 31st August 2025 the charity owed £854 (2024: £2,562) to Albion Football Club (Burton-on-Trent) Limited (The). The amounts owed at the year end are in relation to the transactions detailed further above.

21. Controlling Parties

The charitable company's controlling party is the Board of Trustees.

22. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Burton Albion Community Trust
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025


	2025	2024
	Total	Total
	funds	funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	31,751	246,050
Sponsorship income	800	13,600
	<u>32,551</u>	<u>259,650</u>
Charitable Activities:		
Charitable activities		
Events	582,109	573,935
Grants	903,394	883,294
	<u>1,485,503</u>	<u>1,457,229</u>
	<u>1,518,054</u>	<u>1,716,879</u>
EXPENDITURE ON:		
Charitable Activities:		
Charitable activities		
Facility hire	(121,495)	(69,188)
Community activity expenses	(57,924)	(68,258)
Equipment & staff uniform	(27,322)	(42,869)
Sundry expenditure	(21,098)	(14,778)
Community Football Centre Rent	(30,000)	(30,000)
Wages and salaries	(911,310)	(1,220,633)
Employers NI	(77,992)	(114,267)
Employers pensions - defined contribution schemes	(22,731)	(30,861)
Travel and subsistence expenses	(17,807)	(14,588)
Staff training costs	(3,630)	(3,712)
Marketing and advertising costs	(4,432)	(14,456)
Rates	(2,868)	(2,271)
Light and heat	(35,051)	(25,173)
Repairs and maintenance	(749)	(270)
Other premises costs	(19,724)	(24,331)
Printing, postage and stationery	(4,385)	(5,416)
Telecommunications	(28,198)	(29,574)
Professional fees	(55,039)	(93,645)
Bank charges	(5,949)	(5,076)
Depreciation	(20,590)	(22,473)
Profit on disposal of tangible fixed assets	8	-
Audit and accountancy fees	(7,200)	(8,040)
	<u>(1,475,486)</u>	<u>(1,839,879)</u>
	<u>(1,475,486)</u>	<u>(1,839,879)</u>
NET INCOME/(EXPENDITURE)	<u>42,568</u>	<u>(123,000)</u>

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