MORECAMBE F.C. COMMUNITY SPORTS

England & Wales · Charity number 1155802

Details

Other names	Morecambe FC Community Foundation
Status	Registered
Legal form	CIO
Registered	2014-02-14
Register	View on the Charity Commission register

Contact

Address	Wright & Lord 63 Victoria Street Morecambe Lancashire LA4 4AF
Phone	01524411797
Email	stephen.wright@wrightandlord.com
Website	www.morecambefccf.com

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC IN GENERAL AND, IN PARTICULAR, THE INHABITANTS OF MORECAMBE AND IT'S SURROUNDING AREAS:-TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR THE PLAYING OF ASSOCIATION FOOTBALL AND OTHER SPORTS CAPABLE OF IMPROVING HEALTH.TO PROVIDE AND ASSIST IN PROVIDING FACILITIES FOR SPORT, RECREATION OR OTHER LEISURE TIME OCCUPATION OF SUCH PERSONS WHO HAVE NEED FOR SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE;TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE THROUGH SUCH MEANS AS THE TRUSTEES THINK FIT IN ACCORDANCE WITH THE LAW OF CHARITY; AND FOR THE GENERAL PURPOSES OF SUCH CHARITABLE BODIES OR FOR SUCH OTHER EXCLUSIVELY CHARITABLE PURPOSES IN EACH CASE AS THE TRUSTEES MAY FROM TIME TO TIME DECIDE.

Activities: Aims to develop people by using the power of sports participation to make a difference to local communities

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Cumbria
- Lancashire
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£454,525	£413,935	-	-
2024-05-31	£405,019	£363,364	-	-
2023-05-31	£328,424	£327,834	-	-
2022-05-31	£284,108	£247,265	-	-
2021-05-31	£205,792	£183,444	-	-

Trustees

Name	Role	Appointed
Carla Dianne Brayshaw		2019-11-26
David Ivan Brayshaw		2021-07-08
Derek Robert Quinn		2021-04-30
KATHRYN MACDONALD		2024-10-09
Phillip Davies		2025-10-08
RODNEY HAROLD TAYLOR		2014-02-10
STEPHEN NICHOLAS WRIGHT		2014-02-10
Tim Cross		2025-10-08
Yakub Patel		2024-10-09

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MORECAMBE F.C. COMMUNITY SPORTS

England & Wales - Charity number 1155802

Accounts

Charity Number: 1155802

MORECAMBE F.C. COMMUNITY SPORTS CHARITABLE INCORPORATED ORGANISATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2025

MORECAMBE F.C. COMMUNITY SPORTS C.I.O
INDEX FOR THE YEAR ENDED 31ST MAY 2025

1	Index
2-3	Legal and Administrative Information
4-10	Trustees' Annual Report
11	Independent Examiner's Report to the Trustees
12	Statement of Financial Activities
13	Balance Sheet
14-15	Accounting Policies
16-20	Notes to the Financial Statements

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31ST MAY 2025

Status: Registered with the Charity Commission Number 1155802.

Principal Address:

Northgate Business,
46 Northgate
White Lund
Morecambe,
LA3 3PA

Board of Trustees:

Rod Taylor
Stephen Wright
Carla Brayshaw
Derek Quinn
David Brayshaw
Rob Smith
Yakub Patel
Kathryn Macdonald

Independent Examiner:

CWR,
20 Mannin Way,
Lancaster Business Park,
Caton Road,
Lancaster,
LA1 3SW

Bankers:

HSBC,
35 Market Street,
Lancaster,
LA1 1JG

Solicitors:

Wright and Lord,
63 Victoria Street,
Morecambe,
LA4 4AF

Senior Management:

Stuart Glover - Chief Executive Officer

LEGAL AND ADMINISTRATIVE INFORMATION (continued)
FOR THE YEAR ENDED 31ST MAY 2025

Staff Delivery Team:

Nathan Briggs	- Community Coach
Jeremy Austin	- Operation Manager
Joe Butcher	- Community Coach
Cameron Hollywood	- Community Coach
Connor Wright	- Community Coach
Regan Crossley	- Community Coach
Harvey Le Brocq	- Community Coach
Sam Rannard	- Casual Community Coach
Sophie Tack	- Casual Community Coach
James Tremeer	- Casual Community Coach
Skye Beswick	- Champions Mentor
Anna Quirke	- Mental Health Transformation Officer
Gary Heys / Anthony Brankin	- Veterans Project Officer
Michaela Darby	- Detached Youth Worker
Suraj Sridhar	- Matchday Experience Officer
Katie McLaughlan	- Matchday Experience Officer
Will Crowther-Herd	- Matchday Experience Officer

Staff Support Team:

Jayne Stirzaker / Martin Shaw	- Administrator

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MAY 2025

The Trustees present their report along with the financial statements of the charity for the year ended 31st May 2025. The financial statements have been prepared in accordance with the accounting policies set out therein and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities", issued in March 2015.

Constitution and Objects
Morecambe F.C. Community Sports was established in 2004 and registered as a charitable incorporated organisation, charity number 1155802, in 2014.

The objectives of the charity are to help the local community through the medium of sport. The charity believes that the opportunity to participate and to compete in sports provides a positive experience which can benefit people, the young and the old alike.

The charity works in conjunction with the English Football League Trust, The Premier League Charitable Fund and Morecambe Football Club to achieve its purpose.

OurVision
To have a positive impact on our communities by creating a healthier and more connected Morecambe through the power of sport, health, education, and inclusion

Our Mission
To work in partnership with Morecambe Football Club to deliver excellent and trusted services which inspire people and improve their communities.

Our Values
Integrity – We are committed to being honest and a willingness to do what is right

Pride – We believe in the power of the Morecambe FC brand and the impact we can have on our community

Accountability – We take responsibility for our actions, performance and quality of service

Inclusion – We ensure that everyone is valued and treated with dignity, respect, fairness and free from discrimination

Commitment – We are dedicated to community engagement filled with passion and enthusiasm.

Caring – We strive to understand our communities needs and help people to thrive and be happy

Organisational Structure
The Board of Trustees meets quarterly to consider the business of the charity. Sub-committee and action groups are formed to undertake work on behalf of the board as and when necessary.

At least one Trustee will represent the Board on such groups.

The day-to-day responsibility for the provision of services rests with Stuart Glover Chief Executive Officer.

During this year we created a new trading name with associated branding of Morecambe FC Community Foundation

Recruitment and Appointment of Trustees
The Trustees are appointed in accordance with the association's constitution and charitable status. Trustees are recruited from a wide range of backgrounds to reflect the diverse membership and the skills required to provide the necessary resources and the effective management of the charity.

Related Parties
Morecambe F.C. Community Sports works in association with the English Football League Trust, the Premier League Charitable Fund and Morecambe Football Club.

Risk Management
As part of their evolving corporate governance duties, the Trustees have examined the major risks that the Association faces. A plan to monitor and control these risks to mitigate any impact has been developed.

Reserves Policy
It is the policy of the Trustees to adopt a reserves policy for unrestricted funds linked to the risk register which they consider appropriate to ensure the continuing ability of the charity to meet its objectives and obligations. Any surplus is transferred to reserves and added to the brought forward surplus to be used in future years to meet the objectives of the charity at the discretion of the Trustees. Reserves show a total of £172,486 on 31st May 2025, of which £164,795 is unrestricted. The Trustees are of the opinion that this level of reserve should be maintained and are working towards increasing reserves, which is difficult during the economic downturn.

Achievements and Performance
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the Trustees have considered how existing planned activities will contribute to the aims and objective previously set. A new strategic plan was developed for 2022 - 2025

Our People
The team continues to grow with the addition of casual community coaches and matchday experience officers

We continue to provide volunteering and work experience opportunities, particularly for young people, through our partnerships with local schools, colleges and the wider community.

We continue to invest in our staff team by providing formal and informal training, mentoring and opportunities for the team to get together to develop a more cohesive and supportive team.

Our Programme
We are able to offer a range of sports in our school's delivery programme. Football is still one of the most popular sports we offer, but we are able to meet the needs of individual schools by offering bespoke packages.

The Gym Stars programme helps us to engage with Key Stage 1 children, many of whom potentially, would not have been as interested in competitive team sports but have become eager to improve their fitness and health through the programme.

During the course of this year, we have worked in over 35 schools and had over 40,000 attendances at our sessions.

Extra time continues to thrive for our over 60's group. We have guest speakers from will writing to fire safety along with a couple of trips out. The Football Club continue provide the refreshments along with a safe space for the weekly session.

We continue to deliver activities and a befriending service in 4 local care homes, which helps older people with dementia to have a friendly face to look forward to meeting every week

Premier Leagues Primary Stars continues to be a core part of our school's programme. Two community coaches completed the level 3 Higher Level Teaching Assistant Award, which helps them to support primary school teachers with their confidence to deliver curriculum P.E. We deliver PE, PHSE, and Maths interventions for all primary school children along with CPD support for inexperienced teachers in PE. In addition, we deliver the Reading Stars programme for 6 weeks to year 5/6 children at individual schools to improve literacy attainment levels. We also delivered 2 sports competitions.

We supported World Book Day / Week by visiting local primary schools with Christie the Cat (club mascot) and giving out around 500 books.

Soccer Schools were delivered, over 4 weeks during the Summer, October, February and Easter Holidays. A new look this year with a 3 day offer instead of 4 to allow us to also deliver the Holiday Activity & Food (HAF) project, over the same holiday period.

HAF aims to provide activities and support for families with children on benefited related free school meals. The project was oversubscribed with the children receiving a nutritious breakfast and hot lunch every day of the project along with fun activities

Our Kicks and Primary Stars projects, funded by the Premier League Charitable Fund, continue to thrive with Key performance indicators being exceeded. Additional evening sessions were added this year, targeting young people at risk of offending.

The U11's Community Cup also took place in January 2025 which had a fantastic attendance with 24 teams taking part. St Peters Primary School represented the club in the regional finals at Accrington Stanley.

We delivered the EFL Utilita Cup for the under 13's girls which was well supported by our high schools. Queen Katherine went on to represent the club at the regional finals at Accrington Stanley.

The Champions Programme continues to be successful with additional funding secured from the Lancashire Violence Reduction Network to recruit a second mentor. We continue to work with children and adults aged 10-25 who are most at risk of re offending with mentoring sessions, health, physical activity sessions, practical help with housing and benefits. We provide positive experiences and offer support and structure for our clients. Goals are set and positive outcomes continue to be achieved by our Champions clients. One such client has been volunteering at our Kicks programme with the possibility of being taken on as a casual coach

Our Headstart project came to an end in this accounting year due to funding running out. We used some of our reserves to ensure the project was able to be completed over the summer and early Autumn terms supporting the identified children with anxiety during their transition from primary to secondary school.

We worked in 5 local primary schools in areas of identified need to deliver whole year 6 entry mental health workshops including anxiety, stress and depression. Small group work follows and one to ones for the remainder of the year, reducing the transition anxiety and developing coping strategies. Phase 2 saw the Transformation Officer meeting all the young people from the project for the first 6 weeks of their journey in high school helping with their transition.

Feedback from project beneficiaries, parents, teaching and pastoral staff was overwhelmingly positive.

We will endeavour to seek funding to restart the project as it has more than proved its value.

The Veterans project continue to go from strength to strength. The introduction of a new officer has seen the project develop new strands for a greater reach.

The Coffee Morning continues to be popular. Regular numbers between 30 - 40 attend the monthly event hosted by the Football Club. We achieved the Silver Award of the Employer Recognition Scheme, as part of the Armed Forces Covenant. We won the Community Project of Year award at the North-West Football Awards

We have formed a crown green bowling team, obtained keys to a community allotment and increased the number veterans we engage with. A highlight this year was raising over £5000 for a charity walk from Fleetwood Town to Morecambe FC (24 miles)

The match day experience improved significantly this year. Due to some additional funding from the Premier League Charitable Fund, we were able to purchase new inflatable activities for use outside the stadium, recruit some matchday experience Officers. These officers enabled us to have a greater presence at home matches on Saturdays and mid-week and the ability to engage better with supporters t find out how we could improve the matchday experiences. The Funding also enabled us to engage with underrepresented groups to identify the potential barriers they faced in accessing the stadium, and how we can help remove them. We have also started a Junior Reds monthly club that young fans attend at the cub to do activities ad build friendships

In addition, the Fans Fund helped us open the away stand 4 times last season giving away over 4000 tickets to our community, for first time fans.

Our efforts again helped the club achieve the Family Excellence Silver Award.

We started to deliver a weekly Cancer prehabilitation class at the club funded by the NHS. The project is working patients who are about to start treatment or part way through their journey to improve the surgery readiness and build up their social networks and have peer support.

We continue to support the integration of the Women's team into the Morecambe FC Family. Morecambe FC Women played 3 games at the Mazuma Mobile Stadium this season. This has been seen by the players as a real positive experience.

We have obtained new funding for projects for older people and communities from Sport England & the National Tottery

We thank the following for their support during the past year:

Armed Forces Covenant
CWR Accountants
English Football League
English Football League Trust
Aqua Engineering
TP Financial Services
Scaleability
BUPA dental
Morecambe Bay Wills and Estates
Lancaster Smile Clinic
Morecambe Care
Heysham Mossgate Sport & Community Centre
Lancashire Constabulary
Lancashire County Council
Lancashire FA
Lancaster District CVS
Lancaster City Council
Lancaster & Morecambe College
Lancaster & Morecambe Service to Youth League
Lancaster & Heysham School Sport Networks
Morecambe Football Club
Score by Goldstar
NHS
Ministry of Defence
Premier League Charitable Fund
PFA
Alpha Engineering
Prince's Trust
Schools
Two Stories
University of Cumbria
Veterans Foundation
Wright & Lord Solicitors
Our amazing volunteers

TRUSTEES' ANNUAL REPORT (continued)
FOR THE YEAR ENDED 31ST MAY 2025

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence 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.

Public benefit
The Trustees have given due regard to the Charities Commission's guidance on public benefit and the main activities (and achievements) undertaken to further the charity's purpose for the public benefit are set out in the activities report set out on page 12-20

Statement as to disclosure to our independent examiner

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- There is no relevant information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- The Trustees, having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

This report was approved by the Board of Directors on 6/12/25 and signed on behalf of the Board by:

Rod Taylor **Stephen Wright**

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES' OF MORECAMBE F.C. COMMUNITY SPORTS C.I.O FOR THE YEAR ENDED 31ST MAY 2025

I report on the accounts of the Association for the year ended 31st May 2025, which are set out on pages 12 to 20.

Respective responsibilities of the Trustees and Examiner
The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

Basis of my Independent Examiner's report
My examination was carried out in accordance with the 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
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the 2011 Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

   have 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.

Phil Dennison FCA FCCA
For and on behalf of
CWR
Chartered Accountants
20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

P Dee

Date: 9/12/26

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MAY 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Activities in furtherance of the charity's objects:					
Grants	1	-	218,804	218,804	180,492
Income from own activities	2	235,721	-	235,721	224,527
Total income		235,721	218,804	454,525	405,019
Expenditure on:					
Charitable expenditure					
Costs of activities in furtherance of the charity's objects	3	166,909	209,254	376,163	334,566
Management and administration	4	35,272	2,500	37,772	28,798
Total expenditure		202,181	211,754	413,935	363,364
Net Movements in Funds		33,540	7,050	40,590	41,655
Balances brought forward at 1st June 2024		131,255	641	131,896	90,241
Balances Carried Forward 31st May 2025		164,795	7,691	172,486	131,896

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

BALANCE SHEET
AS AT 31 MAY 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible Assets	6	20,557	12,876
		20,557	12,876
Current Assets			
Debtors	7	30,789	27,844
Cash at bank and in hand		236,025	196,346
		266,814	224,190
Creditors: Amounts falling due within one year	8	(107,567)	(85,604)
Net current Assets		159,247	138,586
Total Assets less current liabilities		179,804	151,462
Creditors: Amounts falling due after more than one year	8	(7,318)	(19,566)
Net Assets		172,486	131,896
Funds			
Unrestricted funds:			
General funds		164,795	131,255
Restricted funds	9	7,691	641
Total Funds		172,486	131,896

These accounts were approved by the Trustees on 6/12/26 and signed on their behalf by:

.....
Rod Taylor

.....
Stephen Wright

The notes on pages 13 to 19 form part of these accounts

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST MAY 2025

Accounting basis

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 (FRS102) (effective 1st January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Morecambe F.C Community Sports CIO 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).

The financial statements have been prepared on a going concern basis under the historical cost convention.

Donations and income from own activities

The donations and income shown in the financial statements represents amounts receivable during the year to 2024/2025. Income relating to 2025/2026 has been carried forward.

Grants

Monies received contingent on them being used for a specific purpose are treated as deferred income and are only released against expenditure when that expenditure is incurred.

Capital expenditure funded by grants

Capital expenditure which is funded by grants is treated as an addition to fixed assets. The associated grant is credited to a restricted or designated fund account, depending on the terms of the grant, and is released to the statement of financial activities over the expected useful life of the relevant assets.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:-

Equipment - Write off cost on a reducing balance basis of 15%
Motor vehicles - Write off cost on a reducing balance basis of 25%

Funds accounting

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated fixed asset funds - this represents the net book value of tangible fixed assets.

ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST MAY 2025

Financial Instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2025

	2025	2024
	£	£
1. Grants		
Restricted		
Headstart	6,927	31,621
P.L Kicks and Inclusion	35,000	35,000
School sport	38,990	37,794
Fans fund	41,677	-
Police Funding / Divert Youth	30,402	10,671
Twinning	-	2,500
McDonalds	5,732	3,265
Holiday Activity	15,700	23,810
Veterans	25,000	17,760
Wildcats	406	2,900
NHS Cancer Prehab	4,167	-
Police Funding / Divert	14,803	15,171
	218,804	180,492

2. Unrestricted income from own activities		
After school coaching	79,465	99,204
Half term soccer schools	23,831	24,218
Birthday parties and mascots	710	3,399
Football League funding	35,000	38,500
Detached Youth Work	9,231	7,692
PAYE rebate	6,780	5,057
Smart Energy	2,500	2,188
Sponsorship	8,000	2,000
Interest received	2,817	1,659
Donation	7,809	7,564
Extra Time - Weekly Sessions + Trip	1,391	1,727
Over 55's Extra Time	15,995	8,425
Walking football	1,286	2,094
Lancashire Benevolent Fund & Community Cup	370	800
Business Development & PL Uplift	10,000	20,000
Former Players Association	1,416	-
Kellogs Fund	11,045	-
EFL Unrestricted Income	15,000	-
Lancashire Youth Challenge	1,500	-
Healthy Stadia	1,575	-
	235,721	224,527

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2025

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
3. Activities to further the charity's objects				
Staff salaries	82,225	159,040	241,265	240,097
Employer pension contribution	3,293	-	3,293	3,018
Trophies and gifts	1,426	790	2,216	2,107
Sports equipment	1,998	1,565	3,563	3,079
Hire of room	7,176	11,000	18,176	16,430
Courses	3,455	1,814	5,269	3,829
Repairs	2,159	-	2,159	1,710
Computer supplies	6,422	-	6,422	7,409
Fuel and oil	1,128	3,212	4,340	4,691
Vehicle insurance	3,407	-	3,407	3,380
Licences	1,034	-	1,034	966
Miscellaneous motor expenses	1,600	1,354	2,954	7,315
Mini bus hire	980	-	980	250
Subsistence	1,547	317	1,864	1,419
Hotels & Awards Ceremonies	5,556	-	5,556	327
Donation	4,500	-	4,500	15,611
Sponsorship & Away Stand	10,410	8,202	18,612	1,997
Staff Entertaining	973	-	973	828
Stationery	1,592	376	1,968	1,081
Heat & Light	1,751	-	1,751	2,079
Water Rates	99	-	99	121
Catering	-	4,360	4,360	4,250
Miscellaneous	5,990	430	6,420	5,190
Fans Fund	-	15,677	15,677	-
Depreciation & Disposals	2,305	1,117	3,422	2,450
Subscriptions	483	-	483	73
Advertising	14,336	-	14,336	3,447
Bank charges	448	-	448	515
Bank Interest	616	-	616	897
	166,909	209,254	376,163	334,566
4. Management and administration of the charity				
Administrative wages	20,135	2,500	22,635	19,718
Telephone	1,098	-	1,098	1,848
Postage	27	-	27	4
Printing, stationery and publicity	436	-	436	268
Accountancy	6,834	-	6,834	5,598
Legal fees	6,742	-	6,742	1,362
	35,272	2,500	37,772	28,798

5. Staff costs

	2025	2024
	£	£
Salaries	244,297	242,904
Social security costs	19,603	16,911
Total Staff costs	263,900	259,815

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

The Trustees received no remuneration or expenses during the period.

The average number of full time equivalent employees during the period was 13 (2024: 8)

6. Tangible Fixed Assets

	Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 01 June 2024	17,680	41,544	59,224
Transferred	-	-	-
Additions	11,103	-	11,103
Disposals	-	-	-
At 31 May 2025	28,783	41,544	70,327
Accumulated Depreciation			
At 01 June 2024	8,388	37,960	46,348
Transferred	-	-	-
Charge for the year	2,526	896	3,422
Disposals	-	-	-
At 31 May 2025	10,914	38,856	49,770
Net book value			
At 31 May 2025	17,869	2,688	20,557
At 31 May 2024	9,292	3,584	12,876

7. Debtors

	2025	2024
	£	£
Trade debtors	30,789	27,844
Other debtors	-	-
Total	30,789	27,844

8. Creditors: Amounts falling due within one year	2025	2024
	£	£
Trade creditors	1,438	704
Other creditors including taxation and social security:	-	1,723
PAYE and social security	3,635	3,467
Other creditors	89,060	67,544
Bounce Back Loan	11,148	10,192
Accruals and deferred income	2,286	1,974
Total	107,567	85,604

Creditors: Amounts falling due after more than one year	2025	2024
	£	£
Bounce Back Loan	7,318	19,566
	7,318	19,566

9. Restricted funds

	Balance 01.06.24	Incoming resources	Outgoing resources	Transfers between funds	Balance 31.05.25
	£	£	£	£	£
Over 55's	196	-	29	-	167
Headstart	-	6,927	6,927	-	-
Primary Stars	-	35,000	35,000	-	-
NHS Cancer Prehab	-	4,167	4,167	-	-
FUTSAL	445	-	67	-	378
P.L. Kicks and Inclusion	-	35,000	35,000	-	-
Veterans	-	25,000	25,000	-	-
School Sport	-	3,990	3,990	-	-
Wildcats	-	406	406	-	-
Fans Fund	-	41,677	34,531	-	7,146
Twinning	-	-	-	-	-
Divert	-	14,803	14,803	-	-
Divert Youth	-	30,402	30,402		-
Holiday Activity	-	15,700	15,700	-	-
McDonalds	-	5,732	5,732	-	-
	641	218,804	211,754	-	7,691

10. Analysis of net assets between funds

	Tangible Fixed Assets	Net Current Assets	Liabilities	Total 2025	Total 2024
Grants	7,691	-	-	7,691	641
	7,691	-	-	7,691	641
Unrestricted funds					
General funds	12,866	159,247	(7,318)	164,795	131,255
	20,557	159,247	(7,318)	172,486	131,896

11. Control

The charity is controlled by the Board of Trustees.

12. Taxation

Morecambe F.C. Community Sports is a registered charitable incorporated organisation (C.I.O) charity number 1155802. All the Trust's income is applied to its charitable objectives and the charity is, therefore, exempt under current legislation from most forms of taxation.

13. Transactions with Trustees and connected parties

The charity has purchased, on normal commercial terms, goods and services and received income from businesses in which a Trustee has an interest.

Mr R H Taylor is a director in Morecambe Care Ltd, a firm the charity received income from during the year to the value of £14,405 (2024: £6,780) of which £7,790 (2024: £3,825) remained outstanding at the year end.

All transactions conformed to the charity's quotation procedures and were authorised by the Trustees independently of the person who had a personal interest in a particular transaction.

MORECAMBE F.C. COMMUNITY SPORTS

England & Wales - Charity number 1155802

Accounts

Charity Number: 1155802

MORECAMBE F.C. COMMUNITY SPORTS CHARITABLE INCORPORATED ORGANISATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2024

MORECAMBE F.C. COMMUNITY SPORTS C.I.O
INDEX FOR THE YEAR ENDED 31ST MAY 2024

1	Index
2-3	Legal and Administrative Information
4-10	Trustees' Annual Report
11	Independent Examiner's Report to the Trustees
12	Statement of Financial Activities
13	Balance Sheet
14-15	Accounting Policies
16-20	Notes to the Financial Statements

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31ST MAY 2024

Status: Registered with the Charity Commission Number 1155802.

Principal Address:

Northgate Business,
46 Northgate
White Lund
Morecambe,
LA3 3PA

Board of Trustees:

Rod Taylor
Stephen Wright
Carla Brayshaw
Derek Quinn
David Brayshaw
Rob Ellis (stood down 1st March 2024)
Ben Sadler (stood down 31st May 2024)

Independent Examiner:

CWR,
20 Mannin Way,
Lancaster Business Park,
Caton Road,
Lancaster,
LA1 3SW

Bankers:

HSBC,
35 Market Street,
Lancaster,
LA1 1JG

Solicitors:

Wright and Lord,
63 Victoria Street,
Morecambe,
LA4 4AF

Senior Management:

Stuart Glover - Chief Executive Officer

Staff Delivery Team:

Nathan Briggs	- Community Coach
Jeremy Austin	- Operation Manager
Joe Butcher	- Community Coach
Cameron Hollywood	- Community Coach
Connor Wright	- Community Coach
Sam Rannard	- Casual Community Coach
Sophie Tack	- Casula Community Coach
Skye Beswick	- Champions Mentor
Anna Quirke	- Mental Health Transformation Officer
Gary Kniveton	- Veterans Project Officer
Michaela Darby	- Detached Youth Worker

Staff Support Team:

Amberly Loynds	- Administrator

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MAY 2024

The Trustees present their report along with the financial statements of the charity for the year ended 31st May 2024. The financial statements have been prepared in accordance with the accounting policies set out therein and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities", issued in March 2015.

Constitution and Objects
Morecambe F.C. Community Sports was established in 2004 and registered as a charitable incorporated organisation, charity number 1155802, in 2014.

The objectives of the charity are to help the local community through the medium of sport. The charity believes that the opportunity to participate and to compete in sports provides a positive experience which can benefit people, the young and the old alike.

The charity works in conjunction with the English Football League Trust, The Premier League Charitable Fund and Morecambe Football Club to achieve its purpose.

OurVision
To have a positive impact on our communities by creating a healthier and more connected Morecambe through the power of sport, health, education, and inclusion

Our Mission
To work in partnership with Morecambe Football Club to deliver excellent and trusted services which inspire people and improve their communities.

Our Values
INTEGRITY – We are open, honest, ethical, and trustworthy

INCLUSON – To include and integrate all people into our programmes and ensure that we are supporting the most vulnerable within our communities

PASSION – Continuous improvement, the ability to innovate, engage and inspire others

ACCOUNTABILTY – We are answerable to our stakeholders. We do, what we say we will do.

PRIDE – To represent the Morecambe Football Club brand with pride, in all that we do.

COMMITMENT – To deliver programmes that meet needs of our communities and partners to the highest possible standard

Organisational Structure
The Board of Trustees meets quarterly to consider the business of the charity. Sub-committee and action groups are formed to undertake work on behalf of the board as and when necessary.

At least one Trustee will represent the Board on such groups.

The day-to-day responsibility for the provision of services rests with Stuart Glover Chief Executive Officer.

Recruitment and Appointment of Trustees
The Trustees are appointed in accordance with the association's constitution and charitable status. Trustees are recruited from a wide range of backgrounds to reflect the diverse membership and the skills required to provide the necessary resources and the effective management of the charity.

Related Parties
Morecambe F.C. Community Sports works in association with the English Football League Trust, the Premier League Charitable Fund and Morecambe Football Club.

Risk Management
As part of their evolving corporate governance duties, the Trustees have examined the major risks that the Association faces. A plan to monitor and control these risks to mitigate any impact has been developed.

Financial review:
The total expenditure for the year was £363,364 (2023: £327,834) and income was £405,019 (2023: £328,424) giving a net operating profit of £41,655.(2023: £590) leaving funds carried forward to 2024–25 of £131,896 (2023–24: £90,241).

Reserves Policy
It is the policy of the Trustees to adopt a reserves policy for unrestricted funds linked to the risk register which they consider appropriate to ensure the continuing ability of the charity to meet its objectives and obligations. Any surplus is transferred to reserves and added to the brought forward surplus to be used in future years to meet the objectives of the charity at the discretion of the Trustees. Reserves show a total of £131,896 on 31st May 2024, of which £131,255 is unrestricted. The Trustees are of the opinion that this level of reserve should be maintained and are working towards increasing reserves, which is difficult during the economic downturn.

Achievements and Performance
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the Trustees have considered how existing planned activities will contribute to the aims and objective previously set. A new strategic plan was developed for 2022 - 2025

Our People
The team continues to grow with the addition of casual community coaches and a Detached Youth worker

We continue to provide volunteering and work experience opportunities, particularly for young people, through our partnerships with local schools, colleges and the wider community.

We continue to invest in our staff team by providing formal and informal training, mentoring and opportunities for the team to get together to develop a more cohesive and supportive team.

Our Programme
We are able to offer a range of sports in our school's delivery programme. Football is still one of the most popular sports we offer, but we are able to meet the needs of individual schools by offering bespoke packages.

The Gym Stars programme helps us to engage with Key Stage 1 children, many of whom potentially, would not have been as interested in competitive team sports but have become eager to improve their fitness and health through the programme.

During the course of this year, we have worked in over 35 schools and had over 40,000 attendances at our sessions.

Extra time continues to thrive for our over 60's group. We have guest speakers from will writing to fire safety along with a couple of trips out. The Football Club continue provide the refreshments along with a safe space for the weekly session.

We now deliver activities and a befriending service in 4 local care homes, which helps older people with dementia to have a friendly face to look forward to meeting every week

Premier Leagues Primary Stars continues to be a core part of our school's programme. Two community coaches completed the level 3 Higher Level Teaching Assistant Award, which helps them to support primary school teachers with their confidence to deliver curriculum P.E. We deliver PE, PHSE, and Maths interventions for all primary school children along with CPD support for inexperienced teachers in PE. In addition, we deliver the Reading Stars programme for 6 weeks to year 5/6 children at individual schools to improve literacy attainment levels. We also delivered 2 sports competitions.

We supported World Book Day / Week by visiting local primary schools with Christie the Cat (club mascot) and giving out around 500 books.

Soccer Schools were delivered, over 4 weeks during the Summer, October, February and Easter Holidays. A new look this year with a 3 day offer instead of 4 to allow us to also deliver the Holiday Activity & Food (HAF) project, over the same holiday period.

HAF aims to provide activities and support for families with children on benefited related free school meals. The project was oversubscribed with the children receiving a nutritious breakfast and hot lunch every day of the project along with fun activities

Our Kicks and Primary Stars projects, funded by the Premier League Charitable Fund, continue to thrive with Key performance indicators being exceeded. Additional evening sessions were added this year, targeting young people at risk of offending. Primary Stars supported primary school children to develop their Maths, reading and PHSE skills as well as providing support for inexperienced PE teachers.

The U11's Community Cup also took place in January 2024 which had a fantastic attendance with 24 teams taking part. St Peters Primary School represented the club in the regional finals at Accrington Stanley.

We delivered the EFL Utilita Cup for the under 13's girls which was well supported by our high schools. Queen Katherine went on to represent the club at the regional finals at Accrington Stanley.

The Divert programme was rebranded to the Champions Programs. We continue to have a mentor who works with children and adults aged 10-25. Funded through the Violence Reduction Network (VRN) via the Home Office, we work with those most at risk of re offending with mentoring sessions, health, physical activity sessions, practical help with housing and benefits. We provide positive experiences and offer support and structure for our clients. Goals are set and positive outcomes continue to be achieved by our Champions clients

Our Headstart project, continued to support children with anxiety during their transition from primary to secondary school. The first phase of the project was to work in 5 local primary schools in identified areas to deliver whole year 6 entry mental health workshops including anxiety, stress and depression. Small group work follows and one to ones for the remainder of the year, reducing the transition anxiety and developing coping strategies. Phase 2 saw the Transformation Officer meeting all the young people from the project for the first 6 weeks of their journey in high school helping with their transition.

The Veterans Coffee Morning continues to be popular. Regular numbers between 30 - 40 attend the monthly event hosted by the Football Club. We are bronze holders of the Employer Recognition Scheme, as part of the Armed forces Covenant. The Project was recognised as the best Community Project in League 2 by the English Football League. The project secured £50,000 to fund a part time officer dedicated to delivering the project outcomes.

The match day experience continues to grow. Our efforts this year helped the club achieve the Family Excellence Silver Award. The team provide activities inside and outside the stadium to engage with supporters, particularly the younger ones. Mascots, flag bearers from local football teams, cheerleaders, music and an inflatable football goal are all part of the offer.

We had our Community Day on Saturday 15th April for the game against Wycombe Wanderers. We distributed over 1,500 free tickets to schools and community organisations to come and support the Shrimps.

In addition to this, we have established a strong relationship with the local junior league, The Lancaster & Morecambe Service to Youth League, where they help us to fill the away end of the stadium when visiting support numbers are low. The club also provide free tickets to their club of the month winners. The league nominates teams to be our matchday flag bearers.

We continue to support the integration of the Women's team into the Morecambe FC Family. Morecambe FC Women played 3 games at the Mazuma Mobile Stadium this season. This has been seen by the players as a real positive experience.

A successful year with lots of positive changes. We achieved Exemplary status for our Capability Code of Practice submission, which is mandatory to ensure our governance arrangements, systems processes, policies and procedures are up to the required standard of a community club organisation.

We introduced a "Friends of" initiative to generate funds from small business sponsorship.

We thank the following for their support during the past year:

Armed Forces Covenant
CWR Accountants
English Football League
English Football League Trust
Aqua Engineering
TP Financial Services
Scaleability
Morecambe Bay Wills and Estates
Lancaster Smile Clinic
Morecambe Care
Heysham Mossgate Sport & Community Centre
Lancashire Constabulary
Lancashire County Council
Lancashire FA
Lancaster CVS
Lancaster City Council
Lancaster & Morecambe Service to Youth League
Lancaster & Heysham School Sport Networks
Morecambe Football Club
NHS
Premier League Charitable Fund
PFA
Prince's Trust
Schools
Two Stories
University of Cumbria
Veterans Foundation
Wright & Lord Solicitors
Our amazing volunteers

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence 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.

Public benefit
The Trustees have given due regard to the Charities Commission's guidance on public benefit and the main activities (and achievements) undertaken to further the charity's purpose for the public benefit are set out in the activities report set out on page 12-20.

Statement as to disclosure to our independent examiner

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- There is no relevant information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- The Trustees, having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

This report was approved by the Board of Directors on 27/02/25 and signed on behalf of the Board by:

Rod Taylor

Stephen Wright

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES' OF MORECAMBE F.C. COMMUNITY SPORTS C.I.O FOR THE YEAR ENDED 31ST MAY 2024

I report on the accounts of the Association for the year ended 31st May 2024, which are set out on pages 12 to 20.

Respective responsibilities of the Trustees and Examiner
The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

Basis of my Independent Examiner's report
My examination was carried out in accordance with the 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
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the 2011 Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

   have 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.

Phil Dennison FCA FCCA
For and on behalf of
CWR
Chartered Accountants
20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

P Dennison

Date: 27/2/25

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MAY 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Activities in furtherance of the charity's objects:					
Grants	1	-	180,492	180,492	171,735
Income from own activities	2	224,527	-	224,527	156,689
Total income		224,527	180,492	405,019	328,424
Expenditure on:					
Charitable expenditure					
Costs of activities in furtherance of the charity's objects	3	153,961	180,605	334,566	286,890
Management and administration	4	28,798	-	28,798	40,944
Total expenditure		182,759	180,605	363,364	327,834
Net Movements in Funds		41,768	(113)	41,655	590
Balances brought forward at 1st June 2023		89,487	754	90,241	89,651
Balances Carried Forward 31st May 2024		131,255	641	131,896	90,241

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

BALANCE SHEET
AS AT 31 MAY 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Assets	6	12,876	11,613
		12,876	11,613
Current Assets			
Debtors	7	27,844	15,984
Cash at bank and in hand		196,346	162,035
		224,190	178,019
Creditors: Amounts falling due within one year	8	(85,604)	(68,815)
Net current Assets		138,586	109,204
Total Assets less current liabilities		151,462	120,817
Creditors: Amounts falling due after more than one year	8	(19,566)	(30,576)
Net Assets		131,896	90,241
Funds			
Unrestricted funds:			
General funds		131,255	89,487
Restricted funds	9	641	754
Total Funds		131,896	90,241

These accounts were approved by the Trustees on 27/02/25 and signed on their behalf by:

.....
Rod Taylor

.....
Stephen Wright

The notes on pages 13 to 19 form part of these accounts

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST MAY 2024

Accounting basis

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 (FRS102) (effective 1st January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Morecambe F.C Community Sports CIO 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).

The financial statements have been prepared on a going concern basis under the historical cost convention.

Donations and income from own activities

The donations and income shown in the financial statements represents amounts receivable during the year to 2023/2024. Income relating to 2024/2025 has been carried forward.

Grants

Monies received contingent on them being used for a specific purpose are treated as deferred income and are only released against expenditure when that expenditure is incurred.

Capital expenditure funded by grants

Capital expenditure which is funded by grants is treated as an addition to fixed assets. The associated grant is credited to a restricted or designated fund account, depending on the terms of the grant, and is released to the statement of financial activities over the expected useful life of the relevant assets.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:-

Equipment - Write off cost on a reducing balance basis of 15%
Motor vehicles - Write off cost on a reducing balance basis of 25%

Funds accounting

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated fixed asset funds - this represents the net book value of tangible fixed assets.

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST MAY 2024

Financial Instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

	2024	2023
	£	£
1. Grants		
Restricted		
Community cup	-	-
Headstart	31,621	18,334
P.L Kicks and Inclusion	35,000	33,182
School sport	37,794	38,581
Fans fund	-	-
Police Funding / Divert Youth	10,671	12,503
National rail project	-	-
Twinning	2,500	1,458
McDonalds	3,265	4,260
Holiday Activity	23,810	40,133
Veterans	17,760	1,615
Wildcats	2,900	3,800
Cost of Living	-	4,500
Police Funding / Divert	15,171	13,369
	180,492	171,735
2. Unrestricted income from own activities		
After school coaching	99,204	65,670
Half term soccer schools	24,218	21,018
Birthday parties and mascots	3,399	1,765
Football League funding	38,500	40,000
Detached Youth Work	7,692	-
PAYE rebate	5,057	5,510
Smart Energy	2,188	1,750
Sponsorship	2,000	922
Interest received	1,659	292
Donation	7,564	1,483
Extra Time - Weekly Sessions + Trip	1,727	-
Over 55's Extra Time	8,425	4,416
Walking football	2,094	2,234
Lancashire Benevolent Fund & Community Cup	800	-
Business Development & PL Uplift	20,000	-
Capability Grant	-	11,629
	224,527	156,689

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2024

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
3. Activities to further the charity's objects				
Staff salaries	81,310	158,787	240,097	219,962
Employer pension contribution	3,018	-	3,018	2,264
Trophies and gifts	1,466	641	2,107	1,473
Sports equipment	1,628	1,451	3,079	3,392
Hire of room	6,675	9,755	16,430	11,960
Courses	3,829	-	3,829	3,115
Repairs	1,710	-	1,710	410
Computer supplies	7,409	-	7,409	4,106
Fuel and oil	1,442	3,249	4,691	5,675
Vehicle insurance	3,380	-	3,380	3,279
Licences	966	-	966	893
Miscellaneous motor expenses	6,225	1,090	7,315	3,666
Mini bus hire	250	-	250	365
Subsistence	1,105	314	1,419	976
Hotels	327	-	327	548
Donation	15,611	-	15,611	8,870
Sponsorship	1,997	-	1,997	2,485
Staff Entertaining	828	-	828	792
Stationery	569	512	1,081	782
Heat & Light	2,079	-	2,079	1,492
Water Rates	121	-	121	(187)
Catering	-	4,250	4,250	3,834
Miscellaneous	4,747	443	5,190	1,130
Depreciation & Disposals	2,337	113	2,450	4,233
Subscriptions	73	-	73	-
Advertising	3,447	-	3,447	-
Bank charges	515	-	515	211
Bank Interest	897	-	897	1,164
	153,961	180,605	334,566	286,890
4. Management and administration of the charity				
Administrative wages	19,718	-	19,718	31,746
Telephone	1,848	-	1,848	1,733
Postage	4	-	4	115
Printing, stationery and publicity	268	-	268	1,182
Accountancy	5,598	-	5,598	5,688
Legal fees	1,362	-	1,362	480
	28,798	-	28,798	40,944

5. Staff costs

	2024	2023
	£	£
Salaries	242,904	235,474
Social security costs	16,911	16,234
Total Staff costs	259,815	251,708

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

The Trustees received no remuneration or expenses during the period.

The average number of full time equivalent employees during the period was 8 (2023: 6)

6. Tangible Fixed Assets

	Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 01 June 2023	13,967	41,544	55,511
Transferred	-	-	-
Additions	3,713	-	3,713
Disposals	-	-	-
At 31 May 2024	17,680	41,544	59,224
Accumulated Depreciation			
At 01 June 2023	7,133	36,765	43,898
Transferred	-	-	-
Charge for the year	1,255	1,195	2,450
Disposals	-	-	-
At 31 May 2024	8,388	37,960	46,348
Net book value			
At 31 May 2024	9,292	3,584	12,876
At 31 May 2023	6,834	4,779	11,613

7. Debtors

	2024	2023
	£	£
Trade debtors	27,844	15,984
Other debtors	-	-
Total	27,844	15,984

8. Creditors: Amounts falling due within one year	2024	2023
	£	£
Trade creditors	704	3,349
Other creditors including taxation and social security:	1,723	-
PAYE and social security	3,467	3,425
Other creditors	67,544	49,941
Bounce Back Loan	10,192	10,192
Accruals and deferred income	1,974	1,908
Total	85,604	68,815

Creditors: Amounts falling due after more than one year	2024	2023
	£	£
Bounce Back Loan	19,566	30,576
	19,566	30,576

9. Restricted funds

	Balance 01.06.23	Incoming resources	Outgoing resources	Transfers between funds	Balance 31.05.24
	£	£	£	£	£
Over 55's	230	-	35	-	195
Headstart	-	31,621	31,621	-	-
Primary Stars	-	35,000	35,000	-	-
NHS Lifestyle	-	-	-	-	-
FUTSAL	524	-	78	-	446
P.L. Kicks and Inclusion	-	35,000	35,000	-	-
Veterans	-	17,760	17,760	-	-
School Sport	-	2,794	2,794	-	-
Wildcats	-	2,900	2,900	-	-
Cost of Living	-	-	-	-	-
Twinning	-	2,500	2,500	-	-
Divert	-	15,171	15,171	-	-
Divert Youth	-	10,671	10,671		-
Holiday Activity	-	23,810	23,810	-	-
McDonalds	-	3,265	3,265	-	-
	754	180,492	180,605	-	641

10. Analysis of net assets between funds

	Tangible Fixed Assets	Net Current Assets	Liabilities	Total 2024	Total 2023
Grants	641	-	-	641	754
	641	-	-	641	754
Unrestricted funds					
General funds	12,235	138,586	(19,566)	131,255	89,487
	12,876	138,586	(19,566)	131,896	90,241

11. Control

The charity is controlled by the Board of Trustees.

12. Taxation

Morecambe F.C. Community Sports is a registered charitable incorporated organisation (C.I.O) charity number 1155802. All the Trust's income is applied to its charitable objectives and the charity is, therefore, exempt under current legislation from most forms of taxation.

13. Transactions with Trustees and connected parties

The charity has purchased, on normal commercial terms, goods and services and received income from businesses in which a Trustee has an interest.

Mr R Ellis is the Managing Director for Two Stories. The charity purchased services amounting to £,3614 (2023: £nil) at arms length and in the normal course of business, of which £1,183 (2023: £nil) remained outstanding at the year end.

Mr R H Taylor is a director in Morecambe Care Ltd, a firm the charity received income from during the year to the value of £6,780 (2023: £5,825) of which £3,825 (2023: £1,680) remained outstanding at the year end.

All transactions conformed to the charity's quotation procedures and were authorised by the Trustees independently of the person who had a personal interest in a particular transaction.

MORECAMBE F.C. COMMUNITY SPORTS

England & Wales - Charity number 1155802

Accounts

Charity Number: 1155802

MORECAMBE F.C. COMMUNITY SPORTS CHARITABLE INCORPORATED ORGANISATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2023

MORECAMBE F.C. COMMUNITY SPORTS C.I.O
INDEX FOR THE YEAR ENDED 31ST MAY 2023

1	Index
2-3	Legal and Administrative Information
4-10	Trustees' Annual Report
11	Independent Examiner's Report to the Trustees
12	Statement of Financial Activities
13	Balance Sheet
14-15	Accounting Policies
16-20	Notes to the Financial Statements

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31ST MAY 2023

Status: Registered with the Charity Commission Number 1155802.

Principal Address:

29-31 Victoria Street,
Morecambe,
LA4 4AF

Board of Trustees:

Rod Taylor
Stephen Wright
Robert Ellis
Carla Brayshaw
Derek Quinn
Benjamin Sadler
David Brayshaw

Independent Examiner:

CWR,
20 Mannin Way,
Lancaster Business Park,
Caton Road,
Lancaster,
LA1 3SW

Bankers:

HSBC,
35 Market Street,
Lancaster,
LA1 1JG

Solicitors:

Wright and Lord,
63 Victoria Street,
Morecambe,
LA4 4AF

Senior Management:

Janet Preston	- Operations Manager
Stuart Glover	- Business Manager /Chief Executive Officer

Staff Delivery Team:

Nathan Briggs	- Community Coach
Jeremy Austin	- Schools Co-ordinator / Operation Manager
Martin Powell	- Divert Community Coach
Tom Price	- Community Coach
Joe Butcher	- Community Coach
Kane Harding	- Community Coach
Cameron Hollywood	- Community Coach
Connor Wright	- Community Coach
Sam Rannard	- Community Coach
Aimee Buckman	- Champions Mentor
Anna Quirke	- Mental Health Transformation Officer
Gary Kniveton	- Veterans project Officer

Staff Support Team:

Amberly Loynds	- Administrator

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MAY 2023

The Trustees present their report along with the financial statements of the charity for the year ended 31st May 2023. The financial statements have been prepared in accordance with the accounting policies set out therein and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities", issued in March 2015.

Constitution and Objects
Morecambe F.C. Community Sports was established in 2004 and registered as a charitable incorporated organisation, charity number 1155802, in 2014.

The objectives of the charity are to help the local community through the medium of sport. The charity believes that the opportunity to participate and to compete in sports provides a positive experience which can benefit people, the young and the old alike.

The charity works in conjunction with the English Football League Trust, The Premier League Charitable Fund and Morecambe Football Club to achieve its purpose.

A new strategic plan was launched in 2022 - 2023 which developed a new mission and vision:-

OurVision
To have a positive impact on our communities by creating a healthier and more connected Morecambe through the power of sport, health, education, and inclusion

Our Mission
To work in partnership with Morecambe Football Club to deliver excellent and trusted services which inspire people and improve their communities.

Our Values
INTEGRITY – We are open, honest, ethical, and trustworthy

INCLUSON – To include and integrate all people into our programmes and ensure that we are supporting the most vulnerable within our communities

PASSION – Continuous improvement, the ability to innovate, engage and inspire others

ACCOUNTABILTY – We are answerable to our stakeholders. We do, what we say we will do.

PRIDE – To represent the Morecambe Football Club brand with pride, in all that we do.

COMMITMENT – To deliver programmes that meet needs of our communities and partners to the highest possible standard

Organisational Structure
The Board of Trustees meets quarterly to consider the business of the charity. Sub-committee and action groups are formed to undertake work on behalf of the board as and when necessary.

At least one Trustee will represent the Board on such groups.

The day-to-day responsibility for the provision of services rests with the Operations Manager, Janet Preston. Responsibility changed from January 2023 to Stuart Glover Chief Executive Officer.

Recruitment and Appointment of Trustees
The Trustees are appointed in accordance with the association's constitution and charitable status. Trustees are recruited from a wide range of backgrounds to reflect the diverse membership and the skills required to provide the necessary resources and the effective management of the charity.

Related Parties
Morecambe F.C. Community Sports works in association with the English Football League Trust, the Premier League Charitable Fund and Morecambe Football Club.

Risk Management
As part of their evolving corporate governance duties, the Trustees have examined the major risks that the Association faces. A plan to monitor and control these risks to mitigate any impact has been developed.

Reserves Policy
It is the policy of the Trustees to adopt a reserves policy for unrestricted funds linked to the risk register which they consider appropriate to ensure the continuing ability of the charity to meet its objectives and obligations. Any surplus is transferred to reserves and added to the brought forward surplus to be used in future years to meet the objectives of the charity at the discretion of the Trustees. Reserves show a total of £90,241 on 31st May 2023, of which £89,487 is unrestricted. The Trustees are of the opinion that this level of reserve should be maintained and are working towards increasing reserves, which is difficult during the economic downturn.

Achievements and Performance
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the Trustees have considered how existing planned activities will contribute to the aims and objective previously set. A new strategic plan was developed for 2022 - 2025

Our People
We have increased the team members to cope with the demand from our schools and our new projects.

We appointed a project officer for the Champions programme and a Veterans Project Officer

The Head of Community stepped down in December 2022 and the charity appointed a CEO in January 2023.

We have recruited a full-time administrator and the structure now includes an Operations Manager to manage the coaching team directly

We continue to provide volunteering and work experience opportunities, particularly for young people, through our partnerships with local schools, colleges, and the Prince's Trust.

We have invested in our staff team by providing formal and informal training, mentoring and introduced more opportunities for the team to get together to develop a more cohesive and supportive team.

Our Programme
This year has seen us consolidate our offer and focus on quality rather than quantity in terms of schools delivery.

We are able to offer a range of sports in our school's delivery programme. Football is still one of the most popular sports we offer, but we are able to meet the needs of individual schools by offering bespoke packages.

The Gym Stars programme helps us to engage with Key Stage 1 children, many of whom potentially, would not have been as interested in competitive team sports but have become eager to improve their fitness and health through the programme.

During the course of this year, we have worked in over 35 schools and had over 40,000 attendances at our sessions.

Extra time continues to thrive for our over 60's group. We have guest speakers from will writing to fire safety along with a couple of trips out. The Football Club continue provide the refreshments along with free facility hire for the weekly session.

Premier Leagues Primary Stars continues to be a core part of our school's programme. Two coaches are due to complete the level 3 Higher Level Teaching Assistant Award, which will help them to help some primary school teachers with their confidence to deliver curriculum P.E with some new coaches accessing training to be able deliver on the programme. We deliver PE, PHSE, and maths interventions for all primary school children along with CPD support for inexperienced teachers in PE. In addition, we deliver the Reading Stars programme for 6 weeks to year 5/6 children at individual schools to improve literacy attainment levels. We also delivered 2 sports competitions. We also took a team, Lancaster Road Primary School, to the Primary Stars Girls Under 11's tournament at Preston North End.

We hosted our first ever Author Day. Visiting author Venessa Taylor, provided a workshop around her book Baller Boys. 80 children from 4 local primary schools attended the event at the Mazuma Mobile stadium.

In total we had almost 5,000 attendances across the programme

We supported World Book Day / Week by visiting local primary schools with Christie the Cat (club mascot) and giving out around 500 books.

Soccer Schools were delivered, over 4 weeks during the Summer, October, February and Easter Holidays. A new look this year with a 3 day offer instead of 4 to allow us to also deliver the Holiday Activity & Food (HAF) project, over the same holiday period.

HAF aims to provide activities and support for families with children on benefited related free school meals. The project was oversubscribed with the children receiving a nutritious breakfast and hot lunch every day of the project along with fun activities

Our Kicks Project, which is funded by the Premier League Charitable Fund, which is for children from 8 – 18 who are at risk of offending and NEET (not in education, employment, or training), has grown this year. Sessions take place on Monday and Friday evenings and this year has seen record numbers for our girls and special educational needs (SEN) sessions. Our post 14 sessions have also continued to be popular.

The U11's Community Cup also took place in January 2023 which had a fantastic attendance with 28 teams taking part. Torrisholme Community Primary School represented the club in the regional finals at Accrington Stanley.

We delivered the EFL Utilita Cup for the under 13's girls which was well supported by our high schools. Kirby Kendall went on to represent the club at the regional finals at Burnley.

The Divert programme continued this year, with our hybrid youth and adult coach, funded through the Violence Reduction Network (VRN) via the Home Office. We continue to work with those most at risk of re offending with mentoring sessions, health, physical activity sessions, practical help with housing and benefits. We provide positive experiences and offer support and structure for our service users

We delivered an FA Level 1 course to prisoners due for release from HM Prison Lancaster Farms as part of their resettlement into their communities. Volunteer placements with other Community Trusts were also facilitated.

Our Headstart project, in which our Mental Health Transition Officer supports children with anxiety during their transition from primary to secondary school. The first phase of the project was to work in 5 local primary schools in identified areas to deliver whole year 6 entry mental health workshops including anxiety, stress and depression. Small group work follows and one to ones for the remainder of the year, reducing the transition anxiety and developing coping strategies. Phase 2 will be supporting the young people in their first term at high schools.

Walking Football has continued to be popular with record numbers being recorded at both weekly sessions. Competitive fixtures have started to take place

The Veterans Coffee Morning continue to be popular. Regular numbers between 30 - 40 attend the monthly event hosted by the Football Club. The success of the coffee mornings led to a successful funding application to recruit a part time officer to grow the veterans offer. We signed the Armed Forces Covenant this year, demonstrating our commitment to the armed forces community.

The match day experience continues to grow. Our efforts this year helped the club achieve the Family Excellence Award. The team provide activities inside and outside the stadium to engage with supporters, particularly the younger ones. Mascots, flag bearers from local football teams, cheerleaders, music and an inflatable football goal are all part of the offer.

We had our Community Day on Saturday 15th April for the game against Wycombe Wanderers. We distributed over 1,500 free tickets to schools and community organisations to come and support the Shrimps.

In addition to this, we have established a strong relationship with the local junior league, The Lancaster & Morecambe Service to Youth League, where they help us to fill the away end of the stadium when visiting support numbers are low. The club also provide free tickets to their club of the month winners. The league nominate teams to be our flag bearers.

New this year was our work in helping to establish a women's team within the football club structure. Morecambe FC Women played 3 games at the Mazuma Mobile Stadium this season. This has been a real positive experience with over 600 people attending their first game.

A successful year with lots of positive changes. We achieved Very Good status for our Capability Code of Practice submission, which is mandatory to ensure our governance arrangements, systems processes, policies and procedures are up to the required standard of a community club organisation.

We thank the following supporters for their support during the past year:

Armed Forces Covenant
CWR Accountants
English Football League
English Football League Trust
Furness Building Society
HSBC Bank
Heysham Mossgate Sport & Community Centre
Lancashire Constabulary
Lancashire County Council
Lancashire FA
Lancaster CVS
Lancaster City Council
Lancaster & Morecambe Service to Youth League
Lancaster & Heysham School Sport Networks
Morecambe Football Club
NHS
Premier League Charitable Fund
PFA
Prince's Trust
Schools
Two Stories
University of Cumbria
Veterans Foundation
Wright & Lord Solicitors

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence 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.

Public benefit
The Trustees have given due regard to the Charities Commission's guidance on public benefit and the main activities (and achievements) undertaken to further the charity's purpose for the public benefit are set out in the activities report set out on page 12-20.

Statement as to disclosure to our independent examiner

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- There is no relevant information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- The Trustees, having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

This report was approved by the Board of Directors on 10/01/2024 and signed on behalf of the Board by:

Rod Taylor **Stephen Wright**

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MAY 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Activities in furtherance of the charity's objects:					
Grants	1	-	171,735	171,735	144,420
Income from own activities	2	156,689	-	156,689	139,688
Total income		156,689	171,735	328,424	284,108
Expenditure on:					
Charitable expenditure					
Costs of activities in furtherance of the charity's objects	3	114,764	172,126	286,890	216,365
Management and administration	4	40,944	-	40,944	30,900
Total expenditure		155,708	172,126	327,834	247,265
Net Movements in Funds		981	(391)	590	36,843
Balances brought forward at 1st June 2022		88,506	1,145	89,651	52,808
Balances Carried Forward 31st May 2023		89,487	754	90,241	89,651

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

BALANCE SHEET
AS AT 31 MAY 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	6	11,613	13,635
		11,613	13,635
Current Assets			
Debtors	7	15,984	23,145
Cash at bank and in hand		162,035	155,615
		178,019	178,760
Creditors: Amounts falling due within one year	8	(68,815)	(62,329)
Net current Assets		109,204	116,431
Total Assets less current liabilities		120,817	130,066
Creditors: Amounts falling due after more than one year	8	(30,576)	(40,415)
Net Assets		90,240	89,651
Funds			
Unrestricted funds:			
General funds		89,487	88,506
Restricted funds	9	754	1,145
Total Funds		90,241	89,651

These accounts were approved by the Trustees on 10/01/2024 and signed on their behalf by:

.....
Rod Taylor

.....
Stephen Wright

The notes on pages 13 to 19 form part of these accounts

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST MAY 2023

Accounting basis

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 (FRS102) (effective 1st January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Morecambe F.C Community Sports CIO 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).

The financial statements have been prepared on a going concern basis under the historical cost convention.

Donations and income from own activities

The donations and income shown in the financial statements represents amounts receivable during the year to 2022/2023. Income relating to 2023/2024 has been carried forward.

Grants

Monies received contingent on them being used for a specific purpose are treated as deferred income and are only released against expenditure when that expenditure is incurred.

Capital expenditure funded by grants

Capital expenditure which is funded by grants is treated as an addition to fixed assets. The associated grant is credited to a restricted or designated fund account, depending on the terms of the grant, and is released to the statement of financial activities over the expected useful life of the relevant assets.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:-

Equipment - Write off cost on a reducing balance basis of 15%
Motor vehicles - Write off cost on a reducing balance basis of 25%

Funds accounting

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated fixed asset funds - this represents the net book value of tangible fixed assets.

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST MAY 2023

Financial Instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2023

	2023	2022
	£	£
1. Grants		
Restricted		
Community cup	-	400
Headstart	18,334	-
P.L Kicks and Inclusion	33,182	24,999
School sport	38,581	43,510
Fans fund	-	2,355
Police Funding / Divert Youth	12,503	-
National rail project	-	250
Twinning	1,458	3,542
McDonalds	4,260	4,250
Holiday Activity	40,133	16,667
Veterans	1,615	-
Wildcats	3,800	-
Cost of Living	4,500	-
Police Funding / Divert	13,369	48,447
	171,735	144,420

2. Unrestricted income from own activities		
After school coaching	65,670	52,791
Half term soccer schools	21,018	28,713
Birthday parties and mascots	1,765	-
Football League funding	40,000	31,500
Charity Shield	-	1,000
PAYE rebate	5,510	4,504
Smart Energy	1,750	-
Sponsorship	922	-
Interest received	292	8
Donation	1,483	324
Joy of Moving	-	2,000
Over 55's Extra Time	4,416	332
Walking football	2,234	1,493
Kick Start	-	14,523
Sport England - Covid	-	2,500
Capability Grant	11,629	-
	156,689	139,688

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2023

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
3. Activities to further the charity's objects				
Staff salaries	69,046	150,916	219,962	162,467
Employer pension contribution	2,264	-	2,264	2,471
Trophies and gifts	807	666	1,473	1,362
Sports equipment	2,229	1,163	3,392	786
Hire of room	3,285	8,675	11,960	9,797
Courses	3,115	-	3,115	898
Repairs	370	40	410	597
Computer supplies	4,106	-	4,106	2,538
Fuel and oil	1,575	4,100	5,675	4,088
Vehicle insurance	3,279	-	3,279	4,020
Licences	893	-	893	881
Miscellaneous motor expenses	2,716	950	3,666	3,601
Mini bus hire	365	-	365	90
Subsistence	320	656	976	969
Hotels	548	-	548	118
Donation	8,870	-	8,870	7,500
Sponsorship	2,485	-	2,485	365
Staff Entertaining	792	-	792	-
Stationery	377	405	782	-
Heat & Light	1,492	-	1,492	1,194
Water Rates	(187)	-	(187)	179
Catering	-	3,834	3,834	1,980
Miscellaneous	800	330	1,130	1,023
Depreciation & Disposals	3,842	391	4,233	7,898
HP interest	-	-	-	466
Advertising	-	-	-	437
Bank charges	211	-	211	121
Bank Interest	1,164	-	1,164	519
	114,764	172,126	286,890	216,365
4. Management and administration of the charity				
Administrative wages	31,746	-	31,746	21,513
Telephone	1,733	-	1,733	2,998
Postage	115	-	115	263
Printing, stationery and publicity	1,182	-	1,182	924
Accountancy	5,688	-	5,688	5,202
Legal fees	480	-	480	-
	40,944	-	40,944	30,900

5. Staff costs

	2023	2022
	£	£
Salaries	235,474	171,364
Social security costs	16,234	12,616
Total Staff costs	251,708	183,980

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

The Trustees received no remuneration or expenses during the period.

The average number of full time equivalent employees during the period was 6 (2022: 9)

6. Tangible Fixed Assets

	Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 01 June 2022	14,955	41,544	56,499
Transferred	-	-	-
Additions	2,213	-	2,213
Disposals	(3,201)	-	(3,201)
At 31 May 2023	13,967	41,544	55,511
Accumulated Depreciation			
At 01 June 2022	7,692	35,172	42,864
Transferred	-	-	-
Charge for the year	1,109	1,593	2,702
Disposals	(1,668)	-	(1,668)
At 31 May 2023	7,133	36,765	43,898
Net book value			
At 31 May 2023	6,834	4,779	11,613
At 31 May 2022	7,263	6,372	13,635

7. Debtors

	2023	2022
	£	£
Trade debtors	15,984	20,055
Other debtors	-	3,090
Total	15,984	23,145

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2023

8. Creditors: Amounts falling due within one year	2023	2022
	£	£
Trade creditors	3,349	539
Other creditors including taxation and social security:		
PAYE and social security	3,425	4,894
Other creditors	49,941	41,466
Bounce Back Loan	10,192	10,104
Accruals and deferred income	1,908	5,326
Total	68,815	62,329

Creditors: Amounts falling due after more than one year	2023	2022
	£	£
Bounce Back Loan	30,576	40,415
	30,576	40,415

9. Restricted funds

	Balance 01.06.22	Incoming resources	Outgoing resources	Transfers between funds	Balance 31.05.23
	£	£	£	£	£
Over 55's	271	-	41	-	230
Headstart	-	18,334	18,334	-	-
Gymstars	135	-	135	-	-
NHS Lifestyle	122	-	122	-	-
FUTSAL	617	-	93	-	524
P.L. Kicks and Inclusion	-	33,182	33,182	-	-
Veterans	-	1,615	1,615	-	-
School Sport	-	38,581	38,581	-	-
Wildcats	-	3,800	3,800	-	-
Cost of Living	-	4,500	4,500	-	-
Twinning	-	1,458	1,458	-	-
Divert	-	13,369	13,369	-	-
Divert Youth	-	12,503	12,503		-
Holiday Activity	-	40,133	40,133	-	-
McDonalds	-	4,260	4,260	-	-
	1,145	171,735	172,126	-	754

10. Analysis of net assets between funds

	Tangible Fixed Assets	Net Current Assets	Liabilities	Total 2023	Total 2022
Grants	754	-	-	754	1,145
	754	-	-	754	1,145
Unrestricted funds					
General funds	10,859	109,204	(30,576)	89,487	88,506
	11,613	109,204	(30,576)	90,241	89,651

11. Control

The charity is controlled by the Board of Trustees.

12. Taxation

Morecambe F.C. Community Sports is a registered charitable incorporated organisation (C.I.O) charity number 1155802. All the Trust's income is applied to its charitable objectives and the charity is, therefore, exempt under current legislation from most forms of taxation.

13. Transactions with Trustees and connected parties

The charity has purchased, on normal commercial terms, goods and services and received income from businesses in which a Trustee has an interest.

Mr R Ellis is the Managing Director for Two Stories. The charity purchased services amounting to £nil (2022: £nil) at arms length and in the normal course of business, of which £nil (2022: £nil) remained outstanding at the year end.

Mr R H Taylor is a director in Morecambe Care Ltd, a firm the charity received income from during the year to the value of £5,825 (2022: £nil) of which £1,680 (2022: £nil) remained outstanding at the year end.

All transactions conformed to the charity's quotation procedures and were authorised by the Trustees independently of the person who had a personal interest in a particular transaction.

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES' OF MORECAMBE F.C. COMMUNITY SPORTS C.I.O
FOR THE YEAR ENDED 31ST MAY 2023

I report on the accounts of the Association for the year ended 31st May 2023, which are set out on pages 12 to 20.

Respective responsibilities of the Trustees and Examiner
The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

Basis of my Independent Examiner's report
My examination was carried out in accordance with the 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
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the 2011 Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

   have 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.

Jeffrey Bellamy BSc FCA
For and on behalf of
CWR
Chartered Accountants
20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

Date: 31/01/2024

MORECAMBE F.C. COMMUNITY SPORTS

England & Wales - Charity number 1155802

Accounts

Charity Number: 1155802

MORECAMBE F.C. COMMUNITY SPORTS CHARITABLE INCORPORATED ORGANISATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2022

MORECAMBE F.C. COMMUNITY SPORTS C.I.O
INDEX FOR THE YEAR ENDED 31ST MAY 2022

1	Index
2-3	Legal and Administrative Information
4-9	Trustees' Annual Report
10	Independent Examiner's Report to the Trustees
11	Statement of Financial Activities
12	Balance Sheet
13-14	Accounting Policies
15-19	Notes to the Financial Statements

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31ST MAY 2022

Status: Registered with the Charity Commission Number 1155802.

Principal Address:

29-31 Victoria Street,
Morecambe,
LA4 4AF

Board of Trustees:

Rod Taylor	
Stephen Wright	
Robert Ellis	
Glen Cooper	Resigned 08th July 2021
Carla Brayshaw	
Derek Quinn	Appointed 30th April 2021
Benjamin Sadler	Appointed 08th July 2021
David Brayshaw	Appointed 08th July 2021

Independent Examiner:

CWR,
20 Mannin Way,
Lancaster Business Park,
Caton Road,
Lancaster,
LA1 3SW

Bankers:

HSBC,
35 Market Street,
Lancaster,
LA1 1JG

Solicitors:

Wright and Lord,
63 Victoria Street,
Morecambe,
LA4 4AF

Senior Management:

Janet Preston	-Operations Manager
Stuart Glover	-Business Manager

Staff Delivery Team:

Nathan Briggs	-Community Coach
Jeremy Austin	-Schools Co-ordinator
Martin Powell	-Divert Community Coach
Tom Price	-Community Coach
Joe Butcher	-Community Coach
Kane Harding	-Community Coach
Cameron Hollywood	-Community Coach
Connor Wright	-Community Coach

Staff Support Team:

Nathan Briggs	-Admin/Media Officer
Georgia Knowles	-Media Assistant

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MAY 2022

The Trustees present their report along with the financial statements of the charity for the year ended 31st May 2022. The financial statements have been prepared in accordance with the accounting policies set out therein and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities", issued in March 2015.

Constitution and Objects
Morecambe F.C. Community Sports was established in 2004 and registered as a charitable incorporated organisation, charity number 1155802, in 2014.

The objectives of the charity are to help the local community through the medium of sport. The charity believes that the opportunity to participate and to compete in sports provides a positive experience which can benefit people, the young and the old alike.

Our Vision
Our vision is to assist and support Morecambe Football Club in becoming the hub of the local community.

Our Core Beliefs
Morecambe F.C. Community Sports aims to help develop people by using the power of sports participation to make a difference in local communities, inspire beliefs and change cultures, through focusing on the 5 key areas of sports participation, health, social inclusion, education, and disability.

The charity works in conjunction with the English Football League Trust, the Premier League and Morecambe Football Club to achieve its purpose.

Organisational Structure
The Board of Trustees meets quarterly to consider the business of the charity. Sub-committee and action groups are formed to undertake work on behalf of the board as and when necessary.

At least one Trustee will represent the Board on such groups.

The day-to-day responsibility for the provision of services rests with the Head of Community, Janet Preston.

Recruitment and Appointment of Trustees
The Trustees are appointed in accordance with the association's constitution and charitable status. Trustees are recruited from a wide range of backgrounds to reflect the diverse membership and the skills required to provide the necessary resources and the effective management of the charity.

Related Parties
Morecambe F.C. Community Sports works in association with the English Football League Trust, the Premier League and Morecambe Football Club.

Risk Management
As part of their evolving corporate governance duties, the Trustees have examined the major risks that the Association faces. A plan to monitor and control these risks to mitigate any impact has been developed.

Reserves Policy
It is the policy of the Trustees to adopt a reserves policy for unrestricted funds linked to the risk register which they consider appropriate to ensure the continuing ability of the charity to meet its objectives and obligations. Any surplus is transferred to reserves and added to the brought forward surplus to be used in future years to meet the objectives of the charity at the discretion of the Trustees. Reserves show a total of £89,651 on 31st May 2022, of which £88,506 is unrestricted. The Trustees are of the opinion that this level of reserve should be maintained and are working towards increasing reserves, which is difficult during the economic downturn.

Achievements and Performance
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the Trustees have considered how existing planned activities will contribute to the aims and objective previously set. A new strategic plan is being developed for 2022 – 2025 to ensure our activities are reflective of current trends.

Our People
We have retained team members to cope with the demand from our schools and our new projects. We introduced a Business Manager into the senior management structure in September 2021 to help grow the business.

We created two 25-hour community coach roles from the Kickstart programme

We continue to provide volunteering and work experience opportunities, particularly for young people, through our partnerships with local schools, colleges, and the Prince's Trust.

Our Programme
This year we have been able to expand our programme of activities as we came out of the COVID 19 pandemic restrictions, which did affect our income and activity provision

We are able to offer a range of sports in our school's delivery programme. Football is still one of the most popular sports we offer, but as all our staff are qualified Level 2 Multi-skills coaches, we are able to be innovative to incorporate striking and fielding, invasion games, fundamentals of movement and net and wall games, that can be applied to a range of sports.
The Gym Stars programme helps us to engage with Key Stage 1 children, many of whom potentially, would not have been as interested in competitive team sports but have become eager to improve their fitness and health through the programme.

During the course of this year, we have worked in over 30 schools and had over 39,000 attendances at our sessions

2021-2022 saw our 14th year of delivering the Extra Time project aimed at our over 55's.
This year we have rebranded to target the over 60's and it took a while for participants to build up the confidence to attend after the pandemic. Numbers have steadily increased due to lead coach being identified to provide consistency and drive the project forward. The Football Club provide the refreshments along with free facility hire for the weekly session.

During the 2021/2022 academic year we have continued with the Premier Leagues Primary Stars programme, with some new coaches accessing training to be able deliver on the programme. We deliver PE, PHSE, and maths interventions for all primary school children along with CPD support for inexperienced teachers in PE. In addition, we deliver the Reading Stars programme for 6 weeks to year 5/6 children at individual schools to improve literacy attainment levels. We also delivered 2 sports competitions. We also took a team to the Primary Stars Girls Under 11's tournament at Everton FC.
In total we had almost 4400 attendances across the programme

We supported World Book Day / Week by visiting local primary schools with Christie the Cat (club mascot) and giving out over 700 books
Soccer Schools were delivered, when possible, throughout the year during school holidays We have delivered 4-day courses this year whilst adhering to some COVID protocols to ensure are participants and staff were safe

Funding was secured to deliver Holiday Activity Fund projects at Christmas and Easter. The project aimed to provide activities and support for families with children on benefited related free school meals. The project was oversubscribed with the children receiving a nutritious breakfast and hot lunch every day of the project along with fun activities

Our Kicks Project, which is funded by the Premier league, for children from 8+ who are at risk of offending and NEET (not in education, employment, or training), has grown considerably post pandemic. Sessions take place on Monday and Friday evenings and this year has seen record numbers for our girls and special educational needs (SEN) sessions. Our post 14 sessions have also continued to be popular.

The U11's Community Cup also took place in January 2022 which had a fantastic attendance with 28 teams taking part. the final was unable to be played on the pitch at half-time due to covid restrictions, but the winning team had a presentation on the day. Torrisholme Community Primary School represented the club in the regional finals at Accrington Stanley

We delivered the EFL Utilita Cup for the under 13's girls which was well supported by our high schools. Ripley St Thomas went on to represent the club at the regional finals at Preston North End

The Divert programme continued this year and incorporated a Divert Youth pilot project. Both projects are funded through the Violence Reduction Network (VRN) via police and Home Office funding. Our Divert custody coach who works with the police and other agencies and is delivering some real results. We work with those most at risk of re offending with mentoring sessions, health, physical activity sessions, practical help with housing and benefits. We provide positive experiences and offer support and structure for our service users

We delivered an FA Level 1 course to prisoners due for release from HM Prison Lancaster Farms as part of their resettlement into their communities. Volunteer placements with other Community Trusts were also facilitated.

Funding was secured from the Captain Sir Tom Moore Fund, via NHS Charities Together and Lancashire Teaching Hospitals Charity, to develop a pilot project to provide a Mental Health Transition Officer, to support children with anxiety during the transition from primary to secondary school. Morecambe along with Preston, Accrington and Fleetwood Community trusts are involved in the 2-year project.

Walking Football has continued to be popular with record number being recorded at both weekly sessions. Competitive fixtures have started to take place

We started a Veterans Coffee Morning in December, hosted at the football club, aiming to bring military and emergency services veterans together socially monthly. Number have been extremely encouraging

The match day experience was reintroduced after the COVID restrictions, and the team provide activities inside and outside the stadium to engage with supporters, particularly the younger ones.

We had our Community Day on Saturday 2nd April for the game against Burton Albion. We distributed over 1500 free tickets to schools and community organisations to come and support the Shrimps. The game was won and helped the team start a run that kept us in League One

Player Engagement was slowly brought back in with lots of COVID restrictions still in place, which restricted the type of activity we deliver. Player visits to outdoor venues, innovative video messaging and the Christmas and Foodbank collections all took place.

We thank the following supporters for their support during the past year:

Age UK Lancashire
CWR
Football League
Football League Trust
Bay Star Academy
HSBC Bank
Lancashire Constabulary
Lancashire County Council
Lancashire FA
Lancashire Partnership Against Crime
Active Lancashire
Lancaster City Council
MENCAP
Morecambe FC
Morecambe Academy
NHS Lancashire
Our Lady's Catholic College
Premier League Charitable Fund
PFA
Prince's Trust
Schools
Scope Lancashire
Street Games
School Sport Network
The Football Foundation
University of Cumbria
Wright & Lord Solicitors
Two Stories

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence 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.

Public benefit
The Trustees have given due regard to the Charities Commission's guidance on public benefit and the main activities (and achievements) undertaken to further the charity's purpose for the public benefit are set out in the activities report set out on page 11-19.

Statement as to disclosure to our independent examiner

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- There is no relevant information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- The Trustees, having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

This report was approved by the Board of Directors on 7.10.22 and signed on behalf of the Board by:

Rod Taylor **Stephen Wright**

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES' OF MORECAMBE F.C. COMMUNITY SPORTS C.I.O FOR THE YEAR ENDED 31ST MAY 2022

I report on the accounts of the Association for the year ended 31st May 2022, which are set out on pages 11 to 19.

Respective responsibilities of the Trustees and Examiner
The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

Basis of my Independent Examiner's report
My examination was carried out in accordance with the 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
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the 2011 Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

   have 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.

Jeffrey Bellamy BSc FCA
For and on behalf of
CWR
Chartered Accountants
20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

Date: 10/11/22

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MAY 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Activities in furtherance of the charity's objects:					
Grants	1	-	144,420	144,420	74,408
Income from own activities	2	139,688	-	139,688	131,384
Total income		139,688	144,420	284,108	205,792
Expenditure on:					
Charitable expenditure					
Costs of activities in furtherance of the charity's objects	3	66,239	150,126	216,365	160,609
Management and administration	4	30,625	275	30,900	22,835
Total expenditure		96,864	150,401	247,265	183,444
Net Movements in Funds		42,824	(5,981)	36,843	22,348
Balances brought forward at 1st June 2021		45,682	7,126	52,808	30,460
Balances Carried Forward 31st May 2022		88,506	1,145	89,651	52,808

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

BALANCE SHEET
AS AT 31 MAY 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible Assets	6	**13,635**	**18,390**
		13,635	**18,390**
Current Assets			
Debtors	7	**23,145**	**9,264**
Cash at bank and in hand		**155,615**	**101,329**
		178,760	**110,593**
Creditors: Amounts falling due within one year	8	**(62,329)**	**(30,341)**
Net current Assets		**116,431**	**80,252**
Total Assets less current liabilities		**130,066**	**98,641**
Creditors: Amounts falling due after more than one year	8	**(40,415)**	**(45,833)**
Net Assets		**89,651**	**52,808**
Funds			
Unrestricted funds:			
General funds		**88,506**	**45,682**
Restricted funds	9	**1,145**	**7,126**
Total Funds		**89,651**	**52,808**

These accounts were approved by the Trustees on 7.11.22 and signed on their behalf by:

Rod Taylor **Stephen Wright**

The notes on pages 13 to 19 form part of these accounts

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST MAY 2022

Accounting basis

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 (FRS102) (effective 1st January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Morecambe F.C Community Sports CIO 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).

The financial statements have been prepared on a going concern basis under the historical cost convention.

Donations and income from own activities

The donations and income shown in the financial statements represents amounts receivable during the year to 2021/2022. Income relating to 2022/2023 has been carried forward.

Grants

Monies received contingent on them being used for a specific purpose are treated as deferred income and are only released against expenditure when that expenditure is incurred.

Capital expenditure funded by grants

Capital expenditure which is funded by grants is treated as an addition to fixed assets. The associated grant is credited to a restricted or designated fund account, depending on the terms of the grant, and is released to the statement of financial activities over the expected useful life of the relevant assets.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:-

Equipment - Write off cost on a reducing balance basis of 15%
Motor vehicles - Write off cost on a reducing balance basis of 25%

Funds accounting

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated fixed asset funds - this represents the net book value of tangible fixed assets.

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST MAY 2022

Financial Instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2022

	2022	2021
	£	£
1. Grants		
Restricted		
Community cup	400	330
Women and girls programme	-	922
P.L Kicks and Inclusion	24,999	24,533
School sport	43,510	36,777
Fans fund	2,355	2,596
Youth offenders programme	-	7,000
National rail project	250	2,250
Twinning	3,542	-
McDonalds	4,250	-
Holiday Activity	16,667	-
Police Funding / Divert	48,447	-
	144,420	74,408

2. Unrestricted income from own activities		
After school coaching	52,791	20,625
Half term soccer schools	28,713	10,004
Birthday parties and mascots	-	(155)
Football League funding	31,500	38,500
Charity Shield	1,000	2,000
PAYE rebate	4,504	4,587
School sports	-	2,864
Police funding	-	18,979
Interest received	8	10
Donation	324	-
Futsal	-	265
Joy of Moving	2,000	-
Over 55's Extra Time	332	-
Walking football	1,493	-
Kick Start	14,523	-
McDonalds Just Play	-	140
Sport England - Covid	2,500	5,000
Kids Gym Innovation Grant	-	1,500
HMRC JRS grant	-	27,065
	139,688	131,384

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2022

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
3. Activities to further the charity's objects				
Staff salaries	33,701	128,766	162,467	137,022
Employer pension contribution	2,471	-	2,471	2,621
Trophies and gifts	839	523	1,362	961
Sports equipment	545	241	786	56
Hire of room	1,386	8,411	9,797	3,436
Courses	898	-	898	100
Repairs	597	-	597	106
Computer supplies	1,746	792	2,538	561
Fuel and oil	558	3,530	4,088	1,878
Vehicle insurance	4,020	-	4,020	4,023
Licences	881	-	881	993
Miscellaneous motor expenses	2,851	750	3,601	1,752
Mini bus hire	-	90	90	-
Subsistence	754	215	969	591
Hotels	118	-	118	-
Donation	7,500	-	7,500	-
Sponsorship	365	-	365	-
Heat & Light	1,194	-	1,194	-
Water Rates	179	-	179	-
Catering	-	1,980	1,980	-
Miscellaneous	523	500	1,023	1,170
Subscriptions	-	-	-	35
Depreciation & Disposals	3,605	4,293	7,898	4,573
HP interest	466	-	466	607
Advertising	402	35	437	-
Bank charges	121	-	121	124
Bank Interest	519	-	519	-
	66,239	150,126	216,365	160,609
4. Management and administration of the charity				
Administrative wages	21,513	-	21,513	13,703
Telephone	2,998	-	2,998	1,981
Postage	263	-	263	-
Printing, stationery and publicity	649	275	924	288
Accountancy	5,202	-	5,202	6,864
	30,625	275	30,900	22,836

5. Staff costs

	2022	2021
	£	£
Salaries	**171,364**	**140,688**
Social security costs	**12,616**	**10,036**
Total Staff costs	**183,980**	**150,724**

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

The Trustees received no remuneration or expenses during the period.

The average number of full time equivalent employees during the period was 9 (2021: 9)

6. Tangible Fixed Assets

	Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 01 June 2021	**27,322**	**41,544**	68,866
Transferred	**-**	**-**	-
Additions	**3,143**	**-**	3,143
Disposals	**(15,510)**	**-**	(15,510)
At 31 May 2022	**14,955**	**41,544**	**56,499**
Accumulated Depreciation			
At 01 June 2021	**17,428**	**33,048**	50,476
Transferred	**-**	**-**	-
Charge for the year	**913**	**2,124**	3,037
Disposals	**(10,649)**	**-**	(10,649)
At 31 May 2022	**7,692**	**35,172**	**42,864**
Net book value			
At 31 May 2022	**7,263**	**6,372**	13,635
At 31 May 2021	**9,894**	**8,496**	**18,390**

7. Debtors

	2022	2021
	£	£
Trade debtors	**20,055**	**9,264**
Other debtors	**3,090**	**-**
Total	**23,145**	**9,264**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2022

8. Creditors: Amounts falling due within one year	2022	2021
	£	£
Trade creditors	539	990
Other creditors including taxation and social security:		
PAYE and social security	4,894	2,515
Other creditors	41,466	16,989
Hire purchase agreements	-	2,219
Bounce Back Loan	10,104	4,167
Accruals and deferred income	5,326	3,462
Total	62,329	30,341

Creditors: Amounts falling due after more than one year	2022	2021
	£	£
Hire purchase agreements	-	-
Bounce Back Loan	40,415	45,833
	40,415	45,833

9. Restricted funds

	Balance 01.06.21	Incoming resources	Outgoing resources	Transfers between funds	Balance 31.05.22
	£	£	£	£	£
Over 55's	319	-	48	-	271
Community Cup	-	400	400	-	-
Gymstars	390	-	255	-	135
NHS Lifestyle	144	-	22	-	122
FUTSAL	2,396	-	1,779	-	617
P.L. Kicks and Inclusion	-	24,999	24,999	-	-
Fans Fund	(1,256)	2,355	1,099	-	-
School Sport	-	43,510	43,510	-	-
Capability	5,134	-	5,134	-	-
National Rail	-	250	250	-	-
Twinning	-	3,542	3,542	-	-
Divert	-	48,447	48,447	-	-
Holiday Activity	-	16,667	16,667	-	-
McDonalds	-	4,250	4,250	-	-
	7,127	144,420	150,402	-	1,145

10. Analysis of net assets between funds

	Tangible Fixed Assets	Net Current Assets	Long term	Total 2022	Total 2021
Grants	1,145	-	-	1,145	7,126
	1,145	-	-	1,145	7,126
Unrestricted funds					
General funds	12,490	116,431	(40,415)	88,506	45,682
	13,635	116,431	(40,415)	89,651	52,808

11. Control

The charity is controlled by the Board of Trustees.

12. Taxation

Morecambe F.C. Community Sports is a registered charitable incorporated organisation (C.I.O) charity number 1155802. All the Trust's income is applied to its charitable objectives and the charity is, therefore, exempt under current legislation from most forms of taxation.

13. Transactions with Trustees and connected parties

The charity has purchased, on normal commercial terms, goods and services and received income from businesses in which a Trustee has an interest.

Mr R Ellis is the Managing Director for Two Stories. The charity purchased services amounting to £nil (2021: £nil) at arms length and in the normal course of business, of which £nil (2021: £nil) remained outstanding at the year end.

Mr R H Taylor is a director in Thornton Lodge Ltd, a firm the charity received income from during the year to the value of £nil (2021: £nil) of which £nil (2021: £nil) remained outstanding at the year end.

All transactions conformed to the charity's quotation procedures and were authorised by the Trustees independently of the person who had a personal interest in a particular transaction.

MORECAMBE F.C. COMMUNITY SPORTS

England & Wales - Charity number 1155802

Accounts

Charity Number: 1155802

MORECAMBE F.C. COMMUNITY SPORTS CHARITABLE INCORPORATED ORGANISATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2021

MORECAMBE F.C. COMMUNITY SPORTS C.I.O
INDEX FOR THE YEAR ENDED 31ST MAY 2021

1	Index
2-3	Legal and Administrative Information
4-9	Trustees' Annual Report
10	Independent Examiner's Report to the Trustees
11	Statement of Financial Activities
12	Balance Sheet
13-14	Accounting Policies
15-19	Notes to the Financial Statements

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31ST MAY 2021

Status: Registered with the Charity Commission Number 1155802.

Principal Address:

Mazuma Stadium,
Christie Way,
Westgate,
Morecambe,
LA4 4TB

Board of Trustees:

Rod Taylor
Stephen Wright
Graham Howse (Resigned 13th January 2021)
Robert Ellis
Trevor Fleet (Resigned 5th October 2020)
Glen Cooper
Nigel Webster (Resigned 6th July 2020)
Carla Brayshaw

Independent Examiner:

CWR,
20 Mannin Way,
Lancaster Business Park,
Caton Road,
Lancaster,
LA1 3SW

Bankers:

HSBC,
35 Market Street,
Lancaster,
LA1 1JG

Solicitors:

Wright and Lord,
63 Victoria Street,
Morecambe,
LA4 4AF

Senior Management:

Janet Preston	-Manager/Head of Community
Michael Stringfellow	-Deputy Manager

Staff Delivery Team:

Nathan Briggs	-Community Administrator/Media
Jeremy Austin	-School Programme Team, Primary Stars
Martin Powell	-Community Coach
Jack Preston	-NCS/Community Coach
Zoe Fraser	-Kicks/Girls Programme
Kane Harding	-NCS Community Coach

We also employ an additional 5 part-time members of staff to assist in the delivery of sessions.

Staff Support Team:

Nathan Briggs	-Admin Officer

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MAY 2021

The Trustees present their report along with the financial statements of the charity for the year ended 31st May 2021. The financial statements have been prepared in accordance with the accounting policies set out therein and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities", issued in March 2015.

Constitution and Objects
Morecambe F.C. Community Sports was established in 2004 and registered as a charitable incorporated organisation, charity number 1155802, in 2014.

The objectives of the charity are to help the local community through the medium of sport. The charity believes that the opportunity to participate and to compete in sports provides a positive experience which can benefit people, the young and the old alike.

Our Vision
Our vision is to assist and support Morecambe Football Club in becoming the hub of the local community.

Our Core Beliefs
Morecambe F.C. Community Sports aims to help develop people by using the power of sports participation to make a difference in local communities, inspire beliefs and change cultures, through focusing on the 5 key areas of sports participation, health, social inclusion, education, and disability.

The charity works in conjunction with the English Football League Trust, the Premier League and Morecambe Football Club to achieve its purpose.

Organisational Structure
The Board of Trustees meet monthly to consider the business of the charity. Sub-committee and action groups are formed to undertake work on behalf of the board as and when necessary.

At least one Trustee will represent the Board on such groups.

The day-to-day responsibility for the provision of services rests with the Head of Community, Janet Preston.

Recruitment and Appointment of Trustees
The Trustees are appointed in accordance with the association's constitution and charitable status. Trustees are recruited from a wide range of backgrounds to reflect the diverse membership and the skills required to provide the necessary resources and the effective management of the charity.

Related Parties
Morecambe F.C. Community Sports works in association with the English Football League Trust, the Premier League and Morecambe Football Club.

Risk Management
As part of their evolving corporate governance duties, the Trustees have examined the major risks that the Association faces. A plan to monitor and control these risks to mitigate any impact has been developed.

Reserves Policy
It is the policy of the Trustees to adopt a reserves policy for unrestricted funds linked to the risk register which they consider appropriate to ensure the continuing ability of the charity to meet its objectives and obligations. Any surplus is transferred to reserves and added to the brought forward surplus to be used in future years to meet the objectives of the charity at the discretion of the Trustees. Reserves show a total of £52,808 on 31st May 2021, of which £45,683 is unrestricted. The Trustees are of the opinion that this level of reserve should be maintained and are working towards increasing reserves, which is difficult during the economic downturn.

Achievements and Performance
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular the Trustees have considered how planned activities will contribute to the aims and objectives they have set.

The New Football League capability quality standard was achieved in June 2016 and the Premier League/ Football League new standard in 2018 and the new standard for 2021.

Over the past few years, we have worked in accordance with prominent local sports colleges to deliver the sports partnership coaching, as determined by the government under their Guidance for school PE and "Healthy Schools". Elsewhere, our work in schools continues to grow and we are engaged with an ever-increasing number of schools.

As a result of our continued work and standing within the community the Head of Community, Janet Preston, now represents the club and community on many sports and community steering group and committees.

Staffing
We have maintained our staff to cope with the demand from schools and our new projects.

We continue to provide volunteering and work experience opportunities, particularly for young people, through our partnerships with local schools, colleges, and the Prince's Trust.

Programme of events
Our programme of activities has continued to expand this year. Although football coaching remains the backbone of our school's sessions, basketball and multi-skills have also proved popular with schools, and we have delivered an increasing number of tag rugby and dodgeball sessions. The Gym Stars programme, which was initiated with NHS funding, has now become self-funding, and has helped to engage with a younger demographic of children, many of whom would perhaps not have been as interested in competitive team sports but have become eager to improve their fitness and health through the scheme. In total, we are now delivering in-school and extra-curricular sessions in schools across the district and the range of activities at the Mazuma Stadium which included ground tours, birthday parties, visits, and education sessions. Sessions have been affected by covid-19 restrictions especially when football games were played behind closed doors. Covid has had an impact on our income.

As of September 2020, we have entered our 13th year of delivering the Extra Time project aimed at our over 55's. This has received funding from various partners this year including local donations to maintain a numbers attending. Covid-19 did cause disruption to this programme, as we have not been able hold the sessions at the football club but have maintained ongoing support to the various participants with digital and phone contact support. We have included one annual day trip out in small bubble groups, and garden gate visits. They have been very popular with all Extra Time attendees and have proved particularly rewarding for the participants and coaches too, as it really gives some of the older members something to look forward to weekly in what has been a difficult time.

We had extended our health programme to include a new blood pressure programme using the football club to engage with supporters and businesses to take the blood pressure of people who would not be eligible for health checks. This is done by feeding the information back to GPs and offering advice if any follow up's are needed.

Kicks, our Friday-night inclusion programme for those at risk of offending and NEET (not in education, employment, or training) youngsters, has continued to evolve during this time, with the delivery moving to small groups and online sessions due to covid-19. We currently hold sessions at Mossgate Heysham and pop-up sessions in the community, although we have held sessions at various other venues. We have funding from the Premier League which has enabled us to extend the sessions throughout the year and continue engagement.

The U11's Community Cup also took place in January 2021 which had a fantastic attendance with schools entering the one-day competition, the final was unable to be played on the pitch at half-time due to covid restrictions, but the winning team had a presentation on the day. The winning team were not able to compete in the regional finals due to its cancellation this year due to Covid-19.

To help engage with all of our community and its needs we work in partnership with other agencies to provide some positive experiences and structure to those that are at risk. We work with those most at risk of re offending with mentoring sessions, health, physical activity sessions and practical help with housing and benefits. A new Divert programme started this year. This project is funded through the Violence Reduction Network (VRN) via police funding. We have a Divert custody coach who works with the police and other agencies and is delivering some real results.

We have continued to run Soccer Schools were possible throughout the year during school holidays and half-terms. The format of these Soccer Schools has been changed to meet the demands of our participants and covid protocols. We have delivered 4-day courses in various locations in smaller bubble groups. This has allowed us to continue to run other programmes throughout most of the year, and visit other areas in the summer, to engage with new participants.

We continue to offer weekly football coaching sessions and evening sessions, and these have proved to be a pathway for some young people to join Morecambe FC's Development Centre, and have also been tailored to meet the needs of the community with designated sessions for girls and disability sessions

During the 2020/21 academic year we have continued with the Premier Leagues Primary Stars programme, our coaches have undertaken training to deliver Primary Stars. The programme now delivers PE, PHSE lessons, maths and English intervention for all primary school children and CPD for teachers in PE. In addition, we deliver the Reading Stars programme for 10 weeks to year 5/6 children at individual schools.

This year's primary school festival at Salt Ayre was cancelled due to Covid-19 along with the school's sports network tournaments. Delivery of sessions have been adapted for schools with online delivery and small in-house school's events, took place over year with multiple sports on offer. We have managed to complete this exciting programme in a number of schools, whilst still being affected by COVID-19 with more signed up for the next academic year, when we hope to resume normal delivery.

We held our 3rd Premier League Primary Stars Day. With schools taking part in workshops and practical sessions, in smaller bubble groups Although this had been adapted from the previous year due to covid-19 it was still enjoyed by the children.

We have completed our 11th year based at the Mazuma Stadium. We continue to deliver a good range of sessions for all aspects of the community and have adapted to meet the challenges of covid-19. We can continue to grow and develop as we continue to offer high quality sessions, with new programmes that meet the needs of our diverse community.

We thank the following supporters for their support during the past year:

Age UK Lancashire
CWR
Football League
Football League Trust
Bay Star Academy
HSBC Bank
Lancashire Constabulary
Lancashire County Council
Lancashire FA
Lancashire Partnership Against Crime
Active Lancashire
Lancaster City Council
MENCAP
Morecambe FC
Morecambe Academy
NHS Lancashire
Our Lady's Catholic College
Premier League Charitable Fund
PFA
Prince's Trust
Schools
Scope Lancashire
Street Games
School Sport Network
The Football Foundation
University of Cumbria
Wright & Lord Solicitors
Two Stories

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence 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.

Public benefit
The Trustees have given due regard to the Charities Commission's guidance on public benefit and the main activities (and achievements) undertaken to further the charity's purpose for the public benefit are set out in the activities report set out on page 11-19.

Statement as to disclosure to our independent examiner

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- There is no relevant information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- The Trustees, having made enquiries of fellow directors and the independent examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

This report was approved by the Board of Directors on 24/11/22 and signed on behalf of the Board by:

Rod Taylor **Stephen Wright**

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES' OF MORECAMBE F.C. COMMUNITY SPORTS C.I.O FOR THE YEAR ENDED 31ST MAY 2021

I report on the accounts of the Association for the year ended 31st May 2021, which are set out on pages 11 to 19.

Respective responsibilities of the Trustees and Examiner
The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

Basis of my Independent Examiner's report
My examination was carried out in accordance with the 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
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the 2011 Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

   have 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.

Jeffrey Bellamy BSc FCA
For and on behalf of
CWR
Chartered Accountants
20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

Date: 25/03/22

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MAY 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Activities in furtherance of the charity's objects:					
Grants	1	-	74,408	74,408	83,884
Income from own activities	2	131,384	-	131,384	134,814
Total income		131,384	74,408	205,792	218,698
Expenditure on:					
Charitable expenditure					
Costs of activities in furtherance of the charity's objects	3	81,614	78,995	160,609	197,772
Management and administration	4	22,685	150	22,835	21,486
Total expenditure		104,299	79,145	183,444	219,258
Net Movements in Funds		27,085	(4,737)	22,348	(560)
Balances brought forward at 1st June 2020		18,598	11,862	30,460	31,020
Balances Carried Forward 31st May 2021		45,682	7,126	52,808	30,460

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

BALANCE SHEET
AS AT 31 MAY 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible Assets	6	18,389	22,808
		18,389	22,808
Current Assets			
Debtors	7	9,264	4,453
Cash at bank and in hand		101,329	48,303
		110,593	52,756
Creditors: Amounts falling due within one year	8	(30,341)	(42,884)
Net current Assets		80,252	9,872
Total Assets less current liabilities		98,641	32,680
Creditors: Amounts falling due after more than one year	8	(45,833)	(2,220)
Net Assets		52,808	30,460
Funds			
Unrestricted funds:			
General funds		45,682	18,598
Restricted funds	9	7,126	11,862
Total Funds		52,808	30,460

These accounts were approved by the Trustees on 24/3/22 and signed on their behalf by:

Rod Taylor

Stephen Wright

The notes on pages 13 to 19 form part of these accounts

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST MAY 2021

Accounting basis

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 (FRS102) (effective 1st January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Morecambe F.C Community Sports CIO 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).

The financial statements have been prepared on a going concern basis under the historical cost convention.

Donations and income from own activities

The donations and income shown in the financial statements represents amounts receivable during the year to 2020/2021. Income relating to 2021/2022 has been carried forward.

Grants

Monies received contingent on them being used for a specific purpose are treated as deferred income and are only released against expenditure when that expenditure is incurred.

Capital expenditure funded by grants

Capital expenditure which is funded by grants is treated as an addition to fixed assets. The associated grant is credited to a restricted or designated fund account, depending on the terms of the grant, and is released to the statement of financial activities over the expected useful life of the relevant assets.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:-

Equipment - Write off cost on a reducing balance basis of 15%
Motor vehicles - Write off cost on a reducing balance basis of 25%

Funds accounting

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated fixed asset funds - this represents the net book value of tangible fixed assets.

MORECAMBE F.C. COMMUNITY SPORTS C.I.O

ACCOUNTING POLICIES
FOR THE YEAR ENDED 31ST MAY 2021

Financial Instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2021

	2021	2020
	£	£
1. Grants		
Restricted		
Community cup	330	360
Women and girls programme	922	22,870
P.L Kicks and Inclusion	24,533	-
School sport	36,777	39,000
Capability Grant	-	8,000
Fans fund	2,596	2,634
Youth offenders programme	7,000	9,020
Knife crime	-	1,000
National rail project	2,250	1,000
	74,408	83,884
2. Unrestricted income from own activities		
After school coaching	20,625	41,808
Half term soccer schools	10,004	13,744
Birthday parties and mascots	(155)	717
Football League funding	38,500	35,000
Charity Shield	2,000	-
Extra Time - weekly sessions	-	5,050
PAYE rebate	4,587	2,674
School sports	2,864	1,600
Midweek / Saturdays	-	794
Police funding	18,979	2,990
Interest received	10	25
Donation	-	450
Futsal	265	3,175
Sponsorship	-	500
NCS	-	11,400
Walking football	-	1,902
Blood pressure	-	546
McDonalds Just Play	140	-
Sport England - Covid	5,000	-
Kids Gym Innovation Grant	1,500	-
HMRC JRS grant	27,065	12,440
	131,384	134,815

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2021

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
3. Activities to further the charity's objects				
Staff salaries	65,076	71,946	137,022	149,179
Employer pension contribution	2,621	-	2,621	2,844
Trophies and gifts	397	564	961	1,824
Sports equipment	56	-	56	1,000
Hire of room	204	3,232	3,436	6,770
Courses	100	-	100	1,215
Repairs	106	-	106	-
Computer supplies	148	413	561	2,760
Fuel and oil	378	1,500	1,878	3,977
Vehicle insurance	4,023	-	4,023	4,026
Licences	993	-	993	605
Miscellaneous motor expenses	1,752	-	1,752	1,592
Mini bus hire	-	-	-	262
Subsistence	591	-	591	832
Hotels	-	-	-	342
Donation	-	-	-	3,000
Sponsorship	-	-	-	1,733
Fans Fund	-	-	-	2,634
NCS	-	-	-	3,890
Crime commissioners	-	-	-	1,800
Miscellaneous	1,170	-	1,170	872
Subscriptions	35	-	35	-
Depreciation	3,233	1,340	4,573	5,298
HP interest	607	-	607	607
Advertising	-	-	-	443
Bank charges	124	-	124	268
	81,614	78,995	160,609	197,772
4. Management and administration of the charity				
Administrative wages	13,702	-	13,702	12,327
Telephone	1,981	-	1,981	1,712
Postage	-	-	-	51
Printing, stationery and publicity	138	150	288	910
Accountancy	6,864	-	6,864	6,486
	22,685	150	22,835	21,486

5. Staff costs

	2021	2020
	£	£
Salaries	140,688	150,987
Social security costs	10,036	10,519
Total Staff costs	150,724	161,506

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

The Trustees received no remuneration or expenses during the period.

The average number of full time equivalent employees during the period was 9 (2019: 9)

6. Tangible Fixed Assets

	Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 01 June 2020	27,167	41,544	68,711
Transferred	-	-	-
Additions	155	-	155
Disposals	-	-	-
At 31 May 2021	27,322	41,544	68,866
Accumulated Depreciation			
At 01 June 2020	15,686	30,217	45,903
Transferred	-	-	-
Charge for the year	1,742	2,832	4,574
Disposals	-	-	-
At 31 May 2021	17,428	33,049	50,477
Net book value			
At 31 May 2021	9,894	8,495	18,389
At 31 May 2020	11,481	11,327	22,808

7. Debtors

	2021	2020
	£	£
Trade debtors	9264	4453
Other debtors	-	-
Total	9,264	4,453

8. Creditors: Amounts falling due within one year	2021	2020
	£	£
Trade creditors	990	7,876
Other creditors including taxation and social security:		
PAYE and social security	2,515	1,479
Other creditors	16,989	26,653
Hire purchase agreements	2,219	2,973
Bounce Back Loan	4,167	-
Accruals and deferred income	3,462	3,904
Total	30,341	42,884

Creditors: Amounts falling due after more than one year	2021	2020
	£	£
Hire purchase agreements	-	2,220
Bounce Back Loan	45,833	-
	45,833	2,220

9. Restricted funds

	Balance 01.06.20	Incoming resources	Outgoing resources	Transfers between funds	Balance 31.05.20
	£	£	£	£	£
Over 55's	375	-	56	-	319
Community Cup	-	330	330	-	-
Gymstars	458	-	69	-	389
NHS Lifestyle	169	-	25	-	144
FUTSAL	2,819	-	423	-	2,396
Woman and Girls	922	-	922	-	-
P.L. Kicks and Inclusion	-	25,455	25,455	-	-
Fans Fund	(3,852)	2,596	-	-	(1,256)
School Sport	889	36,777	37,666	-	-
Capability	6,313	-	1,179	-	5,134
National Rail	-	2,250	2,250	-	-
Crime Commissioners	3,769	7,000	10,769	-	-
	11,862	74,408	79,144	-	7,126

10. Analysis of net assets between funds

	Tangible Fixed Assets	Net Current Assets	Long term	Total 2021	Total 2020
Grants	7,126	-	-	7,126	11,862
	7,126	-	-	7,126	11,862
Unrestricted funds					
General funds	11,263	80,252	(45,833)	45,682	18,598
	18,389	80,252	(45,833)	52,808	30,460

11. Control

The charity is controlled by the Board of Trustees.

12. Taxation

Morecambe F.C. Community Sports is a registered charitable incorporated organisation (C.I.O) charity number 1155802. All the Trust's income is applied to its charitable objectives and the charity is, therefore, exempt under current legislation from most forms of taxation.

13. Transactions with Trustees and connected parties

The charity has purchased, on normal commercial terms, goods and services and received income from businesses in which a Trustee has an interest.

Management accountancy and VAT consultancy were provided by the staff of Messrs CWR, a firm in which Mr G A Howse is a director and shareholder. The charity purchased services amounting to £6,864 (2020: £6,486) during the year at arms length and in the normal course of business, of which (£552) (2020: £1,476) remained at the year end.

Mr R Ellis is the Managing Director for Two Stories. The charity purchased services amounting to £nil (2020: £1,500) at arms length and in the normal course of business, of which £nil (2019: £nil) remained outstanding at the year end.

Mr R H Taylor is a director in Thornton Lodge Ltd, a firm the charity received income from during the year to the value of £nil (2020: £4,230) of which £nil (2020: £nil) remained outstanding at the year end.

All transactions conformed to the charity's quotation procedures and were authorised by the Trustees independently of the person who had a personal interest in a particular transaction.