

**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 31<sup>ST</sup> MAY 2023**

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**MORECAMBE F.C. COMMUNITY SPORTS C.I.O**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 31<sup>ST</sup> 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

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

**LEGAL AND ADMINISTRATIVE INFORMATION (continued)  
FOR THE YEAR ENDED 31<sup>ST</sup> MAY 2023**

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

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MAY 2023**

The Trustees present their report along with the financial statements of the charity for the year ended 31<sup>st</sup> 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:-

#### **Our Vision**

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

**INCLUSION** – 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

**ACCOUNTABILITY** – 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

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

### **TRUSTEES' ANNUAL REPORT (continued) FOR THE YEAR ENDED 31<sup>ST</sup> MAY 2023**

#### **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 31<sup>st</sup> 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



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

### **TRUSTEES' ANNUAL REPORT (continued) FOR THE YEAR ENDED 31<sup>ST</sup> MAY 2023**

#### **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.

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

### TRUSTEES' ANNUAL REPORT (continued) FOR THE YEAR ENDED 31<sup>ST</sup> MAY 2023

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.



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

### **TRUSTEES' ANNUAL REPORT (continued) FOR THE YEAR ENDED 31<sup>ST</sup> MAY 2023**

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 15<sup>th</sup> 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.

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

**TRUSTEES' ANNUAL REPORT (continued)  
FOR THE YEAR ENDED 31<sup>ST</sup> MAY 2023**

**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

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

### TRUSTEES' ANNUAL REPORT (continued) FOR THE YEAR ENDED 31<sup>ST</sup> MAY 2023

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 £
<b>Income from:</b>					
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
<hr/>					
<b>Total income</b>		<b>156,689</b>	<b>171,735</b>	<b>328,424</b>	<b>284,108</b>
<hr/>					
<b>Expenditure on:</b>					
<b>Charitable expenditure</b>					
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
<hr/>					
<b>Total expenditure</b>		<b>155,708</b>	<b>172,126</b>	<b>327,834</b>	<b>247,265</b>
<hr/>					
<b>Net Movements in Funds</b>		<b>981</b>	<b>(391)</b>	<b>590</b>	<b>36,843</b>
Balances brought forward at 1st June 2022		88,506	1,145	89,651	52,808
<hr/>					
<b>Balances Carried Forward 31st May 2023</b>		<b>89,487</b>	<b>754</b>	<b>90,241</b>	<b>89,651</b>
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MORECAMBE F.C. COMMUNITY SPORTS C.I.O

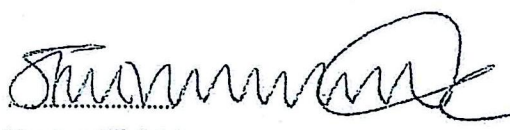
BALANCE SHEET

AS AT 31 MAY 2023

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible Assets	6	11,613	13,635
		11,613	13,635
<b>Current Assets</b>			
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)
<b>Net current Assets</b>		109,204	116,431
<b>Total Assets less current liabilities</b>		120,817	130,066
Creditors: Amounts falling due after more than one year	8	( 30,576)	( 40,415)
<b>Net Assets</b>		90,240	89,651
<b>Funds</b>			
Unrestricted funds:			
General funds		89,487	88,506
Restricted funds	9	754	1,145
<b>Total Funds</b>		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

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#### 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.

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#### 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.

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#### 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.

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#### 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.

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#### 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%

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#### 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

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#### 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.

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

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

	2023	2022
	£	£
<b>1. Grants</b>		
<i>Restricted</i>		
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
	<b>171,735</b>	<b>144,420</b>
<b>2. Unrestricted income from own activities</b>		
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	-
	<b>156,689</b>	<b>139,688</b>



**MORECAMBE F.C. COMMUNITY SPORTS C.I.O****NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MAY 2023**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>3. Activities to further the charity's objects</b>				
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
	<b>114,764</b>	<b>172,126</b>	<b>286,890</b>	<b>216,365</b>
<b>4. Management and administration of the charity</b>				
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	-
	<b>40,944</b>	<b>-</b>	<b>40,944</b>	<b>30,900</b>

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

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

**5. Staff costs**

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

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 £
<b>Cost</b>			
At 01 June 2022	14,955	41,544	56,499
Transferred	-	-	-
Additions	2,213	-	2,213
Disposals	( 3,201)	- (	3,201)
<b>At 31 May 2023</b>	<b>13,967</b>	<b>41,544</b>	<b>55,511</b>
<b>Accumulated Depreciation</b>			
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)
<b>At 31 May 2023</b>	<b>7,133</b>	<b>36,765</b>	<b>43,898</b>
<b>Net book value</b>			
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
<b>Total</b>	<b>15,984</b>	<b>23,145</b>

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

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

<b>8. Creditors: Amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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
<b>Total</b>	<b>68,815</b>	<b>62,329</b>

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

<b>9. Restricted funds</b>	<b>Balance</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>Balance</b>
	<b>01.06.22</b>	<b>resources</b>	<b>resources</b>	<b>between funds</b>	<b>31.05.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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	-	-
	<b>1,145</b>	<b>171,735</b>	<b>172,126</b>	<b>-</b>	<b>754</b>

**10. Analysis of net assets between funds**

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

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

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

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#### **11. Control**

The charity is controlled by the Board of Trustees.

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#### **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.

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#### **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 31<sup>ST</sup> 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