

VULCAN FOOTBALL CLUB

**INDEPENDENT EXAMINERS REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 MAY 2025**

VULCAN FOOTBALL CLUB

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

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VULCAN FOOTBALL CLUB
CHARITY STATUTORY INFORMATION
FOR THE YEAR ENDED 31 MAY 2025

The trustees present their annual report and accounts for the year ended 31 May 2024.

Reference & Administrative Details

The Charity:	Vulcan Football Club
Charity number:	1173553
Address:	20 Raleigh Close Newton Le Willows Merseyside WA12 8NN

TRUSTEES

P Prescott
D Tomlinson
A Platt
A Prescott

INDEPENDENT EXAMINERS

Cowgills Limited
Fourth Floor
Unit 5B, The Parklands
Bolton
BL6 4SD

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VULCAN FOOTBALL CLUB
FOR THE YEAR ENDED 31 MAY 2025**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 May 2025, which are set out on pages 3 to 8.

Responsibilities and basis of report

As the charity's trustees of the company you are responsible for the preparation of the accounts in accordance with the applicable Statement of Recommended Practice (SORP).

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

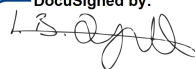
Basis of independent examiner's report

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 the seeking of 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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

DocuSigned by:

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I Orgill
Cowgills Limited
ICAEW Chartered Accountants
Fourth Floor
Unit 5B, The Parklands
Bolton
BL6 4SD

DATE: 19/3/2026 | 8:15 AM GMT

VULCAN FOOTBALL CLUB
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025

	Notes	TOTAL Funds 2025 £	TOTAL Funds 2024 £
Income and endowments:			
Income and endowments from generated funds			
Charitable activities	2	158,317	164,692
Grants and donations		250	10,954
Income from government grants			-
Total income and endowments		158,567	175,646
Expenditure on:			
Charitable activities		135,766	122,008
Other		14,081	54,056
Total expenditure		149,847	176,064
Net movement in funds		8,720	(418)
Reconciliation of funds	8		
Total funds brought forward		97,319	97,737
Total funds carried forward		106,039	97,319

There are no recognised gains or losses in the period other than those included in the Statement of Financial Activities.

The Statement of Financial Activities has been prepared on the basis that all operations are continuing.

VULCAN FOOTBALL CLUB
BALANCE SHEET
FOR THE YEAR ENDED 31 MAY 2025

	Notes	2025		2024	
		£	£	£	£
TANGIBLE FIXED ASSETS	5		17,998		26,150
CURRENT ASSETS					
Cash at Bank		82,799		67,376	
Debtors	6	9,688		6,675	
CREDITORS					
Amounts falling due within one year	7	(4,446)		(2,882)	
			88,041		71,169
NET ASSETS			106,039		97,319
THE FUNDS OF THE CHARITY					
Profit & loss account	8		106,039		97,319
TOTAL CHARITY FUNDS			106,039		97,319

18/3/2026 | 4:47 AM PDT
Approved by the board of trustees on and signed on their behalf by:

Signed by:

DAC99CBAADDEE4AE...
A Prescott
Trustee

VULCAN FOOTBALL CLUB
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

1. STATEMENT OF ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with the items which are considered material to the Charity's affairs.

Basis of preparation of the financial statements

The accounts have been prepared to give a 'true and fair' view and have departed from the charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Income and endowments

Income received and invoiced income is accounted for on the accruals basis.

Expenditure

Expenditure is included in the accounts on an accruals basis, inclusive of VAT.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Fixtures and fittings etc 20% straight line

2 CHARITABLE ACTIVITES	Total	Total
	2025	2024
	£	£
Subscriptions	66,729	66,574
Sponsorship	9,464	15,607
Fund raising	2,238	5,558
Other	80,135	87,907
	158,567	175,646

3 NET INCOMING RESOURCES FOR THE YEAR	2025	2024
	£	£
Independent Examination Fees	2,820	1,256

VULCAN FOOTBALL CLUB
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

4 INFORMATION ON EMPLOYEES

The average monthly number of employees, calculated on a full time equivalent basis, analysis by function was:

Charitable activities

2025

2024

-	-
-	-

5 TANGIBLE FIXED ASSETS

Cost

Brought forward

Additions

Disposals

Carried forward

**Fixtures &
fittings etc**

2025

£

51,216

1,671

-

52,887

**Total
2025**

£

51,216

1,671

-

52,887

Depreciation

Brought forward

Charge for the year

Carried forward

25,065

9,823

34,888

25,065

9,823

34,888

Net book value

At 31 May 2025

At 31 May 2024

17,998

26,150

17,998

26,150

6 DEBTORS: Amounts falling due within one year

2025

£

4,371

5,317

9,688

2024

£

4,054

2,621

6,675

7 CREDITORS: Amounts falling due within one year

2025

£

2,820

696

930

4,446

2024

£

1,256

696

930

2,882

8 RECONCILIATION OF FUNDS

**As at 1
June 2024**

Income

Expenditure

**As at 31
May 2025**

Funds

97,319

158,567

(149,847)

106,039

97,319

158,567

(149,075)

106,810

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 MAY 2025

VULCAN FOOTBALL CLUB
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MAY 2025

	Total 2025 £	Total 2024 £
Income and endowments from:		
Charitable activities	158,567	175,646
Total income and endowments	158,567	175,646
Expenditure on:		
Football expenditure	67,336	93,587
Bar costs	34,107	28,421
Legal and professional fees	-	-
Rates	2,629	2,311
Light, heat and power	5,479	7,458
Insurance	924	2,568
Computer running costs	2,544	2,876
Subscriptions	4,706	1,853
Printing, stationery and postage	521	162
Repairs and renewals	2,306	76
Grounds maintenance	9,554	16,302
Telephone and internet	454	591
Charitable donations	1,348	268
Cleaning	-	1,286
Sundry expenses	2,632	2,449
Accountancy	4,384	2,820
Bank charges	17	-
Travel	-	16
Training	1,080	2,924
Depreciation	9,823	10,096
Total expenditure	149,847	176,064
Net profit for the year	8,720	(418)