

Company registration number: CE020021

Charity registration number: 1186974

# Foley Meir Football Club

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2023

# **Foley Meir Football Club**

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## **Foley Meir Football Club**

### **Reference and Administrative Details**

<b>Charity Registration Number</b>	1186974
<b>Company Registration Number</b>	CE020021
<b>Registered Office</b>	Foley Meir FC Whitcombe Road Stoke-on-Trent ST3 6AU

# **Foley Meir Football Club**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 June 2023.

### **Objectives and activities**

#### ***Objects and aims***

To further or benefit the residents of all wards of Stoke-on-Trent and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving conditions of life for the residents.

The aims and objective of the club extend to:

1. To offer coaching and competitive opportunities in Football.
2. To promote the club within the local community, county and the Football Association.
3. To ensure a duty of care to all members of the club.
4. To provide all its services in a way that is fair to everyone.

Nothing in this Constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with (section 7 of the Charities and Trustee Investment (Scotland) Act 2005) and (section 2 of the Charities Act (Northern Ireland) 2008).

#### ***Objectives, strategies and activities***

Football and related activities.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Andrew John Mapperson
	Mr Liam Gorden James
	Mr David Cummings
	Mr Stephen Haydn James

### **Structure, governance and management**

#### ***Nature of governing document***

CIO - Foundation.

#### ***Arrangements for setting key management personnel remuneration***

A.J. Mapperson, L.G. James, D. Cummings & S.H. James comprise the management team & they are not remunerated.

# **Foley Meir Football Club**

## **Trustees' Report**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Foley Meir Football Club for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 25 March 2024 and signed on its behalf by:

.....  
Mr Andrew John Mapperson  
Trustee

## **Foley Meir Football Club**

### **Independent Examiner's Report to the trustees of Foley Meir Football Club ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

1. accounting records were not kept in respect of Foley Meir Football Club as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

25 March 2024

# Foley Meir Football Club

## Statement of Financial Activities for the Year Ended 30 June 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	150,264	150,264
Charitable activities		12,674	12,674
Other income		707	707
Total income		<u>163,645</u>	<u>163,645</u>
<b>Expenditure on:</b>			
Raising funds		(17,796)	(17,796)
Charitable activities		<u>(27,190)</u>	<u>(27,190)</u>
Total expenditure		<u>(44,986)</u>	<u>(44,986)</u>
Net income		<u>118,659</u>	<u>118,659</u>
Net movement in funds		118,659	118,659
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>53,219</u>	<u>53,219</u>
Total funds carried forward	8	<u>171,878</u>	<u>171,878</u>
		<b>Unrestricted funds £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>			
Donations and legacies	3	17,479	17,479
Charitable activities		5,577	5,577
Other income		1,919	1,919
Total income		<u>24,975</u>	<u>24,975</u>
<b>Expenditure on:</b>			
Raising funds		(12,869)	(12,869)
Charitable activities		<u>(10,356)</u>	<u>(10,356)</u>
Total expenditure		<u>(23,225)</u>	<u>(23,225)</u>
Net income		<u>1,750</u>	<u>1,750</u>
Net movement in funds		1,750	1,750
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>51,468</u>	<u>51,468</u>
Total funds carried forward	8	<u>53,218</u>	<u>53,218</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 8 to 11 form an integral part of these financial statements.

**Foley Meir Football Club**

**Statement of Financial Activities for the Year Ended 30 June 2023  
(Including Income and Expenditure Account and Statement of Total Recognised Gains  
and Losses)**

The funds breakdown for 2022 is shown in note 8.

The notes on pages 8 to 11 form an integral part of these financial statements.



**Foley Meir Football Club**  
**(Registration number: CE020021)**  
**Balance Sheet as at 30 June 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	6	164,531	12,687
<b>Current assets</b>			
Cash at bank and in hand	7	7,348	40,531
<b>Creditors: Amounts falling due within one year</b>		(1)	-
<b>Net current assets</b>		<u>7,347</u>	<u>40,531</u>
<b>Net assets</b>		<u>171,878</u>	<u>53,218</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>171,878</u>	<u>53,218</u>
<b>Total funds</b>	8	<u>171,878</u>	<u>53,218</u>

For the financial year ending 30 June 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 25 March 2024 and signed on their behalf by:

.....  
Mr Andrew John Mapperson  
Trustee

The notes on pages 8 to 11 form an integral part of these financial statements.

# **Foley Meir Football Club**

## **Notes to the Financial Statements for the Year Ended 30 June 2023**

### **1 Charity status**

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Foley Meir FC  
Whitcombe Road  
Stoke-on-Trent  
ST3 6AU

These financial statements were authorised for issue by the trustees on 25 March 2024.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

Foley Meir Football Club 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 notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Income and endowments**

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

## **Foley Meir Football Club**

### **Notes to the Financial Statements for the Year Ended 30 June 2023**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant & machinery	25% reducing balance

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Foley Meir Football Club

### Notes to the Financial Statements for the Year Ended 30 June 2023

#### 3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Grants, including capital grants;		
Government grants	149,704	149,704
Regular giving and capital donations	<u>560</u>	<u>560</u>
<b>Total for 2023</b>	<u>150,264</u>	<u>150,264</u>
<b>Total for 2022</b>	<u>17,479</u>	<u>17,479</u>

#### 4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 6 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 July 2022	-	21,979	21,979
Additions	<u>101,015</u>	<u>72,000</u>	<u>173,015</u>
At 30 June 2023	<u>101,015</u>	<u>93,979</u>	<u>194,994</u>
<b>Depreciation</b>			
At 1 July 2022	-	9,292	9,292
Charge for the year	<u>-</u>	<u>21,171</u>	<u>21,171</u>
At 30 June 2023	<u>-</u>	<u>30,463</u>	<u>30,463</u>
<b>Net book value</b>			
At 30 June 2023	<u>101,015</u>	<u>63,516</u>	<u>164,531</u>
At 30 June 2022	<u>-</u>	<u>12,687</u>	<u>12,687</u>

Included within the net book value of land and buildings above is £Nil (2022 - £Nil) in respect of freehold land and buildings and £101,015 (2022 - £Nil) in respect of leaseholds.

# Foley Meir Football Club

## Notes to the Financial Statements for the Year Ended 30 June 2023

### 7 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>7,348</u>	<u>40,531</u>

### 8 Funds

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
<b>Unrestricted funds</b>				
General	<u>53,219</u>	<u>163,645</u>	<u>(44,986)</u>	<u>171,878</u>

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Balance at 30 June 2022 £
<b>Unrestricted funds</b>				
General	<u>51,468</u>	<u>24,975</u>	<u>(23,225)</u>	<u>53,218</u>

# Foley Meir Football Club

## Statement of Financial Activities by fund for the Year Ended 30 June 2023

### Unrestricted Funds

	<b>Total Unrestricted Funds 2023 £</b>	<b>Total Unrestricted Funds 2022 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	150,264	17,479
Charitable activities	12,674	5,577
Other income	707	1,919
Total income	<u>163,645</u>	<u>24,975</u>
<b>Expenditure on:</b>		
Raising funds	(17,796)	(12,869)
Charitable activities	<u>(27,190)</u>	<u>(10,356)</u>
Total expenditure	<u>(44,986)</u>	<u>(23,225)</u>
Net income	<u>118,659</u>	<u>1,750</u>
Net movement in funds	118,659	1,750
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>53,219</u>	<u>51,468</u>
Total funds carried forward	<u><u>171,878</u></u>	<u><u>53,218</u></u>

## Foley Meir Football Club

### Detailed Statement of Financial Activities for the Year Ended 30 June 2023

	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	150,264	17,479
Charitable activities (analysed below)	12,674	5,577
Other income (analysed below)	707	1,919
	<hr/>	<hr/>
Total income	163,645	24,975
	<hr/>	<hr/>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(17,796)	(12,869)
Charitable activities (analysed below)	(27,190)	(10,356)
	<hr/>	<hr/>
Total expenditure	(44,986)	(23,225)
	<hr/>	<hr/>
Net income	118,659	1,750
	<hr/>	<hr/>
Net movement in funds	118,659	1,750
	<hr/>	<hr/>
<b>Reconciliation of funds</b>		
Total funds brought forward	53,219	51,468
	<hr/>	<hr/>
Total funds carried forward	171,878	53,218
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This page does not form part of the statutory financial statements.

## Foley Meir Football Club

### Detailed Statement of Financial Activities for the Year Ended 30 June 2023

	Total 2023 £	Total 2022 £
<b><i>Donations and legacies</i></b>		
UK Government grants	149,704	7,518
Sponsorship	560	9,961
	<u>150,264</u>	<u>17,479</u>
<b><i>Charitable activities</i></b>		
Primary purpose trading	12,674	5,577
	<u>12,674</u>	<u>5,577</u>
<b><i>Other income</i></b>		
Other income	707	1,919
	<u>707</u>	<u>1,919</u>
<b><i>Raising funds</i></b>		
Purchases	(15,792)	(2,732)
Property repairs	(2,004)	(10,137)
	<u>(17,796)</u>	<u>(12,869)</u>
<b><i>Charitable activities</i></b>		
Water rates	(416)	(317)
Light, heat and power	(1,417)	(1,188)
Insurance	(524)	(499)
Computer software and maintenance costs	(486)	(3,472)
Trade subscriptions	(2,716)	(159)
Charitable donations	(176)	-
Motor expenses	(283)	(492)
Depreciation of plant and machinery	(21,172)	(4,229)
	<u>(27,190)</u>	<u>(10,356)</u>

This page does not form part of the statutory financial statements.