

# APPLETON FC

England & Wales · Charity number 1202954

## Details

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|             |   |
|-------------|---|
| Other names | APPLETON AFC  |
| Status      | Registered  |
| Legal form  | CIO   |
| Registered  | 2023-05-04  |
| Register    | <a href="#">View on the Charity Commission register</a> |

## Contact

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|         |  |
|---------|--|
| Address | Mitchell Charlesworth<br>24 Nicholas Street<br>Chester<br>CH1 2AU            |
| Phone   | 07814477657  |
| Email   | <a href="mailto:chair.appletonafc@gmail.com">chair.appletonafc@gmail.com</a> |
| Website | <a href="https://www.appletonafc.co.uk/">https://www.appletonafc.co.uk/</a>  |

## Activities

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**Objects:** THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN WARRINGTON AND SURROUNDING AREA, IN PARTICULAR BY THE PROVISION OF FACILITIES FOR THE PLAYING OF FOOTBALL.

**Activities:** The promotion of community participation in healthy recreation in Warrington and surrounding area, in particular by the provision of facilities for the playing of football.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Amateur Sport, Recreation
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

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- Warrington

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-05-31 | £192,345 | £193,292    | -      | -         |
| 2024-05-31 | £311,434 | £169,057    | -      | -         |

## Trustees

| Name                        | Role  | Appointed  |
|-----------------------------|-------|------------|
| <b>Kenneth Joseph Jones</b> | Chair |            |
| Anthony Little              |       | 2023-05-04 |
| Elizabeth Little            |       |            |
| IAIN HILL                   |       |            |
| Paul Coplestone             |       |            |

**APPLETON FC**

England & Wales - Charity number 1202954

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# Accounts

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Charity registration number 1202954 (England and Wales)

**APPLETON FC**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2025**

# APPLETON FC

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

K Jones  
A Little  
E Little  
P Coplestone  
I Hill

### Charity registration

England and Wales

1202954

### Independent examiner

Mitchell Charlesworth  
24 Nicholas Street  
Chester  
CH1 2AU

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# APPLETON FC

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# APPLETON FC

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MAY 2025

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The Trustees present their annual report and financial statements for the year ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charity operates for the promotion of community participation in healthy recreation in Warrington and surrounding areas, in particular by the provision of facilities for the playing of football.

#### *Public benefit*

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### *Activities*

Appleton Association Football Club is one of the largest community-oriented football clubs in Chester. Membership exceeds 900 children ranging from Under 5 to Under 18. The club operates 56 youth teams competing in various leagues including the Warrington Junior Football League, Cheshire Girls League, and Cheshire Women's & Youth Football League. The club hosts two women's teams in the Inspire League.

While accolades and trophies are significant, Appleton AFC places greater emphasis on the countless smiles adorning the faces of its participants. Success is measured by the enduring memories and camaraderie shared among the thousands of children who have passed through the ranks of Appleton AFC, cherishing their experiences alongside friends and coaches alike.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

During the period the club has continued to grow in size across the area, supporting many more members of the community, with a range of successes across the leagues that it operates in.

#### **Financial review**

The results for the year, as shown in the Statement of Financial Activities, are broadly in line with expectations.

Grants in the year, in accordance with the Charity's objectives, totalled nil (2024: £47,536).

The financial statements show a deficit of £947 (2024: surplus of £142,377) for the year. In 2024 the surplus was inclusive of £77,669 being the funds transferred from Appleton Association Football Club.

Restricted funds at the period end are £42,496 in respect of the Pitch Maintenance Fund.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent of around six month's expenditure. The Trustees consider that reserves at this level will ensure that, to account for the natural periods where income does not match expenditure, or in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# APPLETON FC

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MAY 2025

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#### Plans for future periods

The club continues to look at ways to improve the quality of its facilities and make use of available grants. A grant has been secured from The Football Foundation, for the Grass Pitch Maintenance fund, to improve pitch quality. The grant value received in 2024 was £42,496, being 68.88% of total project cost, receivable over 6 years. The club contribution to this project will be £19,200, payable in years 3 to 6 of the project. The project is in year 2.

Over the next few years the club will look to develop the toilet facilities at our Pavilion site, and also look at the use of additional venues for both training and matches across the leagues the club plays in.

#### Structure, governance and management

The charity is a Charitable Incorporated Organisation.

The Trustees who served during the year and up to the date of signature of the financial statements were:

K Jones  
A Little  
E Little  
P Coplestone  
I Hill

#### *Recruitment and appointment of trustees*

The Trustees of the CIO have been involved with Appleton AFC as volunteers previously, and bring a wide range of skills and experience to the Board.

The trustees are collectively responsible for the governance of the organisation. During the period since becoming a CIO, there have been no changes to the Board of Trustees.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

#### *Organisational structure*

The Trustee Board consists of 5 Trustees with roles and responsibilities as follows:

K Jones - Chairman  
A Little - Vice Chairman  
E Little - Head of Girls Football  
P Coplestone - Child Welfare Officer  
I Hill - Fixtures & Pitches

Other volunteers serve the charity as follows:

N Banks - Club Secretary  
K McGing - Treasurer  
S Dow - Coaching Officer  
N Peers - Head of Boys Academy  
L Cox - Kit & Equipment

# APPLETON FC

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MAY 2025**

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*Other matters*

### **Organisational Management**

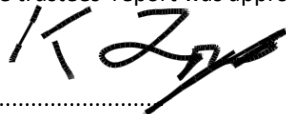
The Trustees meet as a board at least twice a year, and such ad hoc meetings as is necessary, to determine the general policy of the Charity and review its overall management and control for which they are legally responsible.

The implementation of decisions and the day to day running of the Charity is undertaken by the Treasurer.

### **Risk Management**

The Trustees have examined the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects. External risks to funding have led to an investment portfolio which generates income and capital growth over a number of years.

The trustees' report was approved by the Board of Trustees.



.....  
K Jones

**Trustee**

Date: 02/04/2026  
.....

# APPLETON FC

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF APPLETON FC

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I report to the Trustees on my examination of the financial statements of Appleton FC (the charity) for the year ended 31 May 2025.

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

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

*Mitchell Charlesworth*

Alex Makinson ACCA  
**Mitchell Charlesworth**

24 Nicholas Street  
Chester  
CH1 2AU

Dated: .....02/04/2026.....

# APPLETON FC

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

|                                     |       | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|-------------------------------------|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
|                                     | Notes |                                    |                                  |                    |                                    |                                  |                    |
| <b>Income and endowments from:</b>  |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies              |       | -                                  | -                                | -                  | 77,669                             | 47,536                           | 125,205            |
| Charitable activities               | 3     | 185,948                            | -                                | 185,948            | 180,977                            | -                                | 180,977            |
| Other trading activities            | 4     | 5,170                              | -                                | 5,170              | 4,070                              | -                                | 4,070              |
| Investments                         | 5     | 174                                | -                                | 174                | 697                                | -                                | 697                |
| Other income                        | 6     | 1,053                              | -                                | 1,053              | 485                                | -                                | 485                |
| <b>Total income</b>                 |       | <u>192,345</u>                     | <u>-</u>                         | <u>192,345</u>     | <u>263,898</u>                     | <u>47,536</u>                    | <u>311,434</u>     |
| <b>Expenditure on:</b>              |       |                                    |                                  |                    |                                    |                                  |                    |
| Charitable activities               | 7     | 185,388                            | 7,904                            | 193,292            | 169,057                            | -                                | 169,057            |
| <b>Total expenditure</b>            |       | <u>185,388</u>                     | <u>7,904</u>                     | <u>193,292</u>     | <u>169,057</u>                     | <u>-</u>                         | <u>169,057</u>     |
| <b>Net income/(expenditure)</b>     |       | 6,957                              | (7,904)                          | (947)              | 94,841                             | 47,536                           | 142,377            |
| Transfers between funds             |       | -                                  | -                                | -                  | 5,040                              | (5,040)                          | -                  |
| <b>Net movement in funds</b>        | 9     | <u>6,957</u>                       | <u>(7,904)</u>                   | <u>(947)</u>       | <u>99,881</u>                      | <u>42,496</u>                    | <u>142,377</u>     |
| <b>Reconciliation of funds:</b>     |       |                                    |                                  |                    |                                    |                                  |                    |
| Fund balances at 1 June 2024        |       | 99,881                             | 42,496                           | 142,377            | -                                  | -                                | -                  |
| <b>Fund balances at 31 May 2025</b> |       | <u>106,838</u>                     | <u>34,592</u>                    | <u>141,430</u>     | <u>99,881</u>                      | <u>42,496</u>                    | <u>142,377</u>     |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

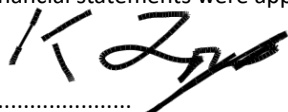
# APPLETON FC

## BALANCE SHEET

AS AT 31 MAY 2025

|   | Notes | 2025<br>£       | £              | 2024<br>£       | £              |
|---|-------|-----------------|----------------|-----------------|----------------|
| <b>Fixed assets</b>                                   |       |                 |                |                 |                |
| Tangible assets                                       | 14    |                 | 5,723          |                 | 7,630          |
| <b>Current assets</b>                                 |       |                 |                |                 |                |
| Debtors   | 15    | 35,941          |                | 73,981          |                |
| Cash at bank and in hand                              |       | 123,334         |                | 94,818          |                |
|   |       | <u>159,275</u>  |                | <u>168,799</u>  |                |
| <b>Creditors: amounts falling due within one year</b> | 16    | <u>(23,568)</u> |                | <u>(34,052)</u> |                |
| <b>Net current assets</b>                             |       |                 | <u>135,707</u> |                 | <u>134,747</u> |
| <b>Total assets less current liabilities</b>          |       |                 | <u>141,430</u> |                 | <u>142,377</u> |
| <b>The funds of the charity</b>                       |       |                 |                |                 |                |
| Restricted income funds                               | 17    |                 | 34,592         |                 | 42,496         |
| Unrestricted funds                                    | 18    |                 | 106,838        |                 | 99,881         |
|   |       |                 | <u>141,430</u> |                 | <u>142,377</u> |

The financial statements were approved by the Trustees on 02/04/2026



.....  
K Jones  
Trustee

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MAY 2025

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#### 1 Accounting policies

##### Charity information

Appleton FC is a Charitable Incorporated Organisation operating in England and Wales. The correspondence address is 24 Nicholas Street, Chester CH1 2AU.

##### 1.1 Reporting period

The CIO was registered on 4th May 2023 and activity was transferred from Appleton Association Football Club on 1st June 2023 therefore the prior reporting period is comparable with this reporting period.

##### 1.2 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.3 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

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### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                     |                      |
|---------------------|----------------------|
| Plant and equipment | 25% reducing balance |
|---------------------|----------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

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### 3 Income from charitable activities

|            | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> |
|------------|--|
| Membership | 185,948                                      |
|            | <u>185,948</u>                               |

### 4 Income from other trading activities

|                                   | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> |
|-----------------------------------|--|
| Sponsorships and social lotteries | 5,170  |
| Other trading activities          | 5,170  |
|                                   | <u>5,170</u>                                 |

### 5 Income from investments

|                     | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> |
|---------------------|--|--|
| Interest receivable | 174  | 697  |
|                     | <u>174</u>                                   | <u>697</u>                                   |

### 6 Other income

|              | <b>Unrestricted<br/>funds<br/>2025<br/>£</b> | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> |
|--------------|--|--|
| Other income | 1,053  | 485  |
|              | <u>1,053</u>                                 | <u>485</u>                                   |

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

### 7 Expenditure on charitable activities

|   | Charitable<br>activities<br>2025<br>£ | Charitable<br>activities<br>2024<br>£ |
|---|---------------------------------------|---------------------------------------|
| <b>Direct costs</b>                                       |                                       |                                       |
| Depreciation and impairment                               | 1,907                                 | 2,543                                 |
| Kit and Equipment costs                                   | 34,321                                | 34,336                                |
| Referees fees   | 17,997                                | 15,191                                |
| Pitch fees  | 96,291                                | 70,926                                |
| Tournament and league fees                                | 7,647                                 | 9,410                                 |
| Coaching courses  | 9,172                                 | 10,575                                |
| Trophies  | 10,711                                | 11,968                                |
|   | <u>178,046</u>                        | <u>154,949</u>                        |
| <b>Share of support and governance costs (see note 8)</b> |                                       |                                       |
| Governance  | 15,246                                | 14,108                                |
|   | <u>193,292</u>                        | <u>169,057</u>                        |
| <b>Analysis by fund</b>                                   |                                       |                                       |
| Unrestricted funds  | 185,388                               | 169,057                               |
| Restricted funds  | 7,904                                 | -                                     |
|   | <u>193,292</u>                        | <u>169,057</u>                        |

### 8 Support costs allocated to activities

|                          | 2025<br>£     | 2024<br>£     |
|--------------------------|---------------|---------------|
| Insurance                | 1,846         | 1,360         |
| Other support costs      | 10,460        | 9,808         |
| Governance costs         | 2,940         | 2,940         |
|                          | <u>15,246</u> | <u>14,108</u> |
| <b>Analysed between:</b> |               |               |
| Charitable activities    | <u>15,246</u> | <u>14,108</u> |

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

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| 9 | Net movement in funds  | 2025              | 2024              |
|---|--|-------------------|-------------------|
|   |  | £                 | £                 |
|   | The net movement in funds is stated after charging/(crediting):                    |                   |                   |
|   | Fees payable for the independent examination of the charity's financial statements | 832               | 840               |
|   | Depreciation of owned tangible fixed assets  | 1,907             | 2,543             |
|   |  | <u>          </u> | <u>          </u> |

### 10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

|       | 2025              | 2024              |
|-------|-------------------|-------------------|
|       | Number            | Number            |
| Total | -                 | -                 |
|       | <u>          </u> | <u>          </u> |

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

Trustees are not remunerated.

### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 13 Transfer between funds

No transfers between funds were made in the year.

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

### 14 Tangible fixed assets

|                                    | Plant and<br>equipment<br>£ |
|------------------------------------|-----------------------------|
| <b>Cost</b>                        |                             |
| At 1 June 2024                     | 10,173                      |
| At 31 May 2025                     | 10,173                      |
| <b>Depreciation and impairment</b> |                             |
| At 1 June 2024                     | 2,543                       |
| Depreciation charged in the year   | 1,907                       |
| At 31 May 2025                     | 4,450                       |
| <b>Carrying amount</b>             |                             |
| At 31 May 2025                     | 5,723                       |
| At 31 May 2024                     | 7,630                       |

### 15 Debtors

|  | 2025<br>£ | 2024<br>£ |
|--|-----------|-----------|
| <b>Amounts falling due within one year:</b>          |           |           |
| Trade debtors  | 3,110     | 29,727    |
| Prepayments and accrued income                       | 11,583    | 12,382    |
|  | 14,693    | 42,109    |
|  | =====     | =====     |
| <b>Amounts falling due after more than one year:</b> |           |           |
| Prepayments and accrued income                       | 21,248    | 31,872    |
|  | =====     | =====     |
| <b>Total debtors</b>                                 | 35,941    | 73,981    |
|  | =====     | =====     |

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MAY 2025

#### 16 Creditors: amounts falling due within one year

|                              | 2025          | 2024          |
|------------------------------|---------------|---------------|
|                              | £             | £             |
| Trade creditors              | 17,001        | 16,935        |
| Other creditors              | -             | 17            |
| Accruals and deferred income | 6,567         | 17,100        |
|                              | <u>23,568</u> | <u>34,052</u> |

#### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

|   | At 1 June 2024 | Incoming resources | Resources expended | Transfers | At 31 May 2025 |
|---|----------------|--------------------|--------------------|-----------|----------------|
|   | £              | £                  | £                  | £         | £              |
| The Football Foundation - Grass Pitch Maintenance | 42,496         | -                  | (7,904)            | -         | 34,592         |
|   | <u>42,496</u>  | <u>-</u>           | <u>(7,904)</u>     | <u>-</u>  | <u>34,592</u>  |

| Previous period:                                  | At 1 June 2023 | Incoming resources | Resources expended | Transfers      | At 31 May 2024 |
|---|----------------|--------------------|--------------------|----------------|----------------|
|   | £              | £                  | £                  | £              | £              |
| The Football Foundation - Goalposts               | -              | 5,040              | -                  | (5,040)        | -              |
| The Football Foundation - Grass Pitch Maintenance | -              | 42,496             | -                  | -              | 42,496         |
|   | <u>-</u>       | <u>47,536</u>      | <u>-</u>           | <u>(5,040)</u> | <u>42,496</u>  |

#### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|               | At 1 June 2024 | Incoming resources | Resources expended | Transfers | At 31 May 2025 |
|---------------|----------------|--------------------|--------------------|-----------|----------------|
|               | £              | £                  | £                  | £         | £              |
| General funds | 99,881         | 192,345            | (185,388)          | -         | 106,838        |
|               | <u>99,881</u>  | <u>192,345</u>     | <u>(185,388)</u>   | <u>-</u>  | <u>106,838</u> |

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

### 18 Unrestricted funds (Continued)

| Previous period: | At 1 June 2023    | Incoming resources | Resources expended | Transfers         | At 31 May 2024    |
|------------------|-------------------|--------------------|--------------------|-------------------|-------------------|
|                  | £                 | £                  | £                  | £                 | £                 |
| General funds    | -                 | 263,898            | (169,057)          | 5,040             | 99,881            |
|                  | <u>          </u> | <u>          </u>  | <u>          </u>  | <u>          </u> | <u>          </u> |

### 19 Analysis of net assets between funds

|                              | Unrestricted funds<br>2025<br>£ | Restricted funds<br>2025<br>£ | Total<br>2025<br>£ |
|------------------------------|---------------------------------|-------------------------------|--------------------|
| <b>At 31 May 2025:</b>       |                                 |                               |                    |
| Tangible assets              | 5,723                           | -                             | 5,723              |
| Current assets/(liabilities) | 93,211                          | 42,496                        | 135,707            |
|                              | <u>          </u>               | <u>          </u>             | <u>          </u>  |
|                              | 98,934                          | 42,496                        | 141,430            |
|                              | <u>          </u>               | <u>          </u>             | <u>          </u>  |
| <b>Per balance sheet</b>     | 106,838                         | 34,592                        | 141,430            |
| <b>Balance to allocate</b>   | 7,904                           | (7,904)                       | -                  |

|                              | Unrestricted funds<br>2024<br>£ | Restricted funds<br>2024<br>£ | Total<br>2024<br>£ |
|------------------------------|---------------------------------|-------------------------------|--------------------|
| <b>At 31 May 2024:</b>       |                                 |                               |                    |
| Tangible assets              | 7,630                           | -                             | 7,630              |
| Current assets/(liabilities) | 92,251                          | 42,496                        | 134,747            |
|                              | <u>          </u>               | <u>          </u>             | <u>          </u>  |
|                              | 99,881                          | 42,496                        | 142,377            |
|                              | <u>          </u>               | <u>          </u>             | <u>          </u>  |

### 20 Related party transactions

#### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Elizabeth Little was reimbursed expenses totalling £2,822 (2024: nil).

Iain Hill was paid referee fees of £697 and reimbursed expenses totalling £307 (2024: nil).

**APPLETON FC**

England & Wales - Charity number 1202954

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# Accounts

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Charity registration number 1202954

**APPLETON FC**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MAY 2024**

# APPLETON FC

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                 |               |                        |
|-----------------|---------------|------------------------|
| <b>Trustees</b> | K Jones       | (Appointed 4 May 2023) |
|                 | A Little      | (Appointed 4 May 2023) |
|                 | E Little      | (Appointed 4 May 2023) |
|                 | P Copplestone | (Appointed 4 May 2023) |
|                 | I Hill        | (Appointed 4 May 2023) |

|                       |         |
|-----------------------|---------|
| <b>Charity number</b> | 1202954 |
|-----------------------|---------|

|                             |   |
|-----------------------------|---|
| <b>Independent examiner</b> | Mitchell Charlesworth<br>24 Nicholas Street<br>Chester<br>CH1 2AU |
|-----------------------------|---|

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# APPLETON FC

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| Independent examiner's report     | 4           |
| Statement of financial activities | 5           |
| Balance sheet                     | 6           |
| Notes to the financial statements | 7 - 15      |

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# APPLETON FC

## TRUSTEES' REPORT

### FOR THE PERIOD ENDED 31 MAY 2024

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The Trustees present their annual report and financial statements for the period ended 31 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charity operates for the promotion of community participation in healthy recreation in Warrington and surrounding areas, in particular by the provision of facilities for the playing of football.

#### *Public benefit*

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### *Activities*

Appleton Association Football Club is one of the largest community-oriented football clubs in Chester. Membership exceeds 900 children ranging from Under 5 to Under 18. The club operates 56 youth teams competing in various leagues including the Warrington Junior Football League, Cheshire Girls League, and Cheshire Women's & Youth Football League. The club hosts two women's teams in the Inspire League.

While accolades and trophies are significant, Appleton AFC places greater emphasis on the countless smiles adorning the faces of its participants. Success is measured by the enduring memories and camaraderie shared among the thousands of children who have passed through the ranks of Appleton AFC, cherishing their experiences alongside friends and coaches alike.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

During the period the club has continued to grow in size across the area, supporting many more members of the community, with a range of successes across the leagues that it operates in.

#### **Financial review**

The results for the year, as shown in the Statement of Financial Activities, are broadly in line with expectations.

Grants in the year, in accordance with the Charity's objectives, totalled £47,536.

The financial statements show a surplus of £142,777 for the period, being the first period of account. This surplus is inclusive of £77,669 being the funds transferred from Appleton Association Football Club.

Restricted funds at the period end are £42,496 in respect of the Pitch Maintenance Fund.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent of around six month's expenditure. The Trustees consider that reserves at this level will ensure that, to account for the natural periods where income does not match expenditure, or in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

# APPLETON FC

## TRUSTEES' REPORT (CONTINUED)

### FOR THE PERIOD ENDED 31 MAY 2024

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#### Plans for future periods

The club continues to look at ways to improve the quality of its facilities and make use of available grants. A grant has been secured from The Football Foundation, for the Grass Pitch Maintenance fund, to improve pitch quality. The grant value is £42,496, being 68.88% of total project cost, receivable over 6 years. The club contribution to this project will be £19,200, payable in years 3 to 6 of the project.

Over the next few years the club will look to develop the toilet facilities at our Pavilion site, and also look at the use of additional venues for both training and matches across the leagues the club plays in.

#### Structure, governance and management

The charity is a Charitable Incorporated Organisation.

The Trustees who served during the period and up to the date of signature of the financial statements were:

|               |                        |
|---------------|------------------------|
| K Jones       | (Appointed 4 May 2023) |
| A Little      | (Appointed 4 May 2023) |
| E Little      | (Appointed 4 May 2023) |
| P Coppelstone | (Appointed 4 May 2023) |
| I Hill        | (Appointed 4 May 2023) |

#### Recruitment and appointment of trustees

The Trustees of the CIO have been involved with Appleton AFC as volunteers previously, and bring a wide range of skills and experience to the Board.

The trustees are collectively responsible for the governance of the organisation. During the period since becoming a CIO, there have been no changes to the Board of Trustees.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

# APPLETON FC

## TRUSTEES' REPORT (CONTINUED)

### FOR THE PERIOD ENDED 31 MAY 2024

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#### *Organisational structure*

The Trustee Board consists of 5 Trustees with roles and responsibilities as follows:

K Jones - Chairman  
A Little - Vice Chairman  
E Little - Head of Girls Football  
P Coplestone - Child Welfare Officer  
I Hill - Fixtures & Pitches

Other volunteers serve the charity as follows:

N Banks - Club Secretary  
K McGing - Treasurer  
S Dow - Coaching Officer  
N Peers - Head of Boys Academy  
L Cox - Kit & Equipment

#### *Other matters*

##### **Organisational Management**

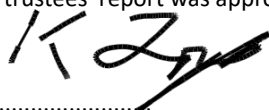
The Trustees meet as a board at least twice a year, and such ad hoc meetings as is necessary, to determine the general policy of the Charity and review its overall management and control for which they are legally responsible.

The implementation of decisions and the day to day running of the Charity is undertaken by the Treasurer.

##### **Risk Management**

The Trustees have examined the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects. External risks to funding have led to an investment portfolio which generates income and capital growth over a number of years.

The trustees' report was approved by the Board of Trustees.



.....  
K Jones  
**Trustee**

28/03/2025  
Date: .....

# APPLETON FC

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF APPLETON FC

---

I report to the Trustees on my examination of the financial statements of Appleton FC (the charity) for the period ended 31 May 2024.

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

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

*Alex Makinson*

Alex Makinson ACCA

**Mitchell Charlesworth**

24 Nicholas Street

Chester

CH1 2AU

Dated: ..... 28/03/2025

# APPLETON FC

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE PERIOD ENDED 31 MAY 2024**

|                                     |       | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|-------------------------------------|-------|------------------------------------|----------------------------------|--------------------|
|                                     | Notes |                                    |                                  |                    |
| <b>Income and endowments from:</b>  |       |                                    |                                  |                    |
| Donations and legacies              | 3     | 77,669                             | 47,536                           | 125,205            |
| Charitable activities               | 4     | 180,977                            | -                                | 180,977            |
| Other trading activities            | 5     | 4,070                              | -                                | 4,070              |
| Investments                         | 6     | 697                                | -                                | 697                |
| Other income                        | 7     | 485                                | -                                | 485                |
|                                     |       | <hr/>                              | <hr/>                            | <hr/>              |
| <b>Total income</b>                 |       | 263,898                            | 47,536                           | 311,434            |
| <b>Expenditure on:</b>              |       |                                    |                                  |                    |
| Charitable activities               | 8     | 169,057                            | -                                | 169,057            |
|                                     |       | <hr/>                              | <hr/>                            | <hr/>              |
| <b>Total expenditure</b>            |       | 169,057                            | -                                | 169,057            |
|                                     |       | <hr/>                              | <hr/>                            | <hr/>              |
| <b>Net income</b>                   |       | 94,841                             | 47,536                           | 142,377            |
| Transfers between funds             |       | 5,040                              | (5,040)                          | -                  |
|                                     |       | <hr/>                              | <hr/>                            | <hr/>              |
| <b>Net movement in funds</b>        | 10    | 99,881                             | 42,496                           | 142,377            |
| <b>Reconciliation of funds:</b>     |       |                                    |                                  |                    |
| Fund balances at 4 May 2023         |       | -                                  | -                                | -                  |
|                                     |       | <hr/>                              | <hr/>                            | <hr/>              |
| <b>Fund balances at 31 May 2024</b> |       | 99,881                             | 42,496                           | 142,377            |
|                                     |       | <hr/>                              | <hr/>                            | <hr/>              |

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

# APPLETON FC

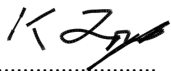
## BALANCE SHEET

AS AT 31 MAY 2024

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|   | Notes | 2024<br>£ | £           |
|---|-------|-----------|-------------|
| <b>Fixed assets</b>                                   |       |           |             |
| Tangible assets                                       | 15    |           | 7,630       |
| <b>Current assets</b>                                 |       |           |             |
| Debtors   | 16    | 73,981    |             |
| Cash at bank and in hand                              |       | 94,818    |             |
|   |       | <hr/>     |             |
|   |       | 168,799   |             |
| <b>Creditors: amounts falling due within one year</b> | 17    | (34,052)  |             |
|   |       | <hr/>     |             |
| <b>Net current assets</b>                             |       |           | 134,747     |
|   |       |           | <hr/>       |
| <b>Total assets less current liabilities</b>          |       |           | 142,377     |
|   |       |           | <hr/> <hr/> |
| <b>The funds of the charity</b>                       |       |           |             |
| Restricted income funds                               | 18    |           | 42,496      |
| Unrestricted funds                                    | 19    |           | 99,881      |
|   |       |           | <hr/>       |
|   |       |           | 142,377     |
|   |       |           | <hr/> <hr/> |

The financial statements were approved by the Trustees on .....28/03/2025



.....  
K Jones  
Trustee

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MAY 2024

---

#### 1 Accounting policies

##### Charity information

Appleton FC is a Charitable Incorporated Organisation operating in England and Wales. The correspondence address is 24 Nicholas Street, Chester CH1 2AU.

##### 1.1 Reporting period

The CIO was registered on 4th May 2023 and activity was transferred from Appleton Association Football Club on 1st June 2023 therefore the reporting period will be comparable with subsequent reporting periods.

##### 1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.3 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2024

---

### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                     |                      |
|---------------------|----------------------|
| Plant and equipment | 25% reducing balance |
|---------------------|----------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2024

---

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2024

### 3 Income from donations and legacies

|                     | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|---------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 77,669                             | -                                | 77,669             |
| Grants              | -                                  | 47,536                           | 47,536             |
|                     | <u>77,669</u>                      | <u>47,536</u>                    | <u>125,205</u>     |

### 4 Income from charitable activities

|                   | Unrestricted<br>funds<br>2024<br>£ |
|-------------------|------------------------------------|
| <b>Membership</b> |                                    |
| Membership        | 180,977                            |
|                   | <u>180,977</u>                     |

### 5 Income from other trading activities

|                                   | Unrestricted<br>funds<br>2024<br>£ |
|-----------------------------------|------------------------------------|
| Sponsorships and social lotteries | 4,070                              |
| Other trading activities          | 4,070                              |
|                                   | <u>4,070</u>                       |

### 6 Income from investments

|                     | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>£ |
|---------------------|------------------------------------|----------------------------|
| Interest receivable | 697                                | -                          |
|                     | <u>697</u>                         | <u>-</u>                   |

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2024

### 7 Other income

| Unrestricted funds | Unrestricted funds |
|--------------------|--------------------|
| 2024               |                    |
| £                  | £                  |
| 485                | -                  |

### 8 Expenditure on charitable activities

|   | Charitable activities |
|---|-----------------------|
|   | 2024                  |
|   | £                     |
| <b>Direct costs</b>                                       |                       |
| Depreciation and impairment                               | 2,543                 |
| Kit and Equipment costs                                   | 34,336                |
| Referees fees   | 15,191                |
| Pitch fees  | 70,926                |
| Tournament and league fees                                | 9,410                 |
| Coaching courses  | 10,575                |
| Trophies  | 11,968                |
|   | <u>154,949</u>        |
| <b>Share of support and governance costs (see note 9)</b> |                       |
| Governance  | 14,108                |
|   | <u>169,057</u>        |
| <b>Analysis by fund</b>                                   |                       |
| Unrestricted funds  | <u>169,057</u>        |

### 9 Support costs allocated to activities

|                          | 2024          |
|--------------------------|---------------|
|                          | £             |
| Insurance                | 1,360         |
| Other support costs      | 9,808         |
| Governance costs         | 2,940         |
|                          | <u>14,108</u> |
| <b>Analysed between:</b> |               |
| Charitable activities    | <u>14,108</u> |

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2024

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|           |  |                   |
|-----------|--|-------------------|
| <b>10</b> | <b>Net movement in funds</b>   | <b>2024</b>       |
|           |  | <b>£</b>          |
|           | The net movement in funds is stated after charging/(crediting):                    |                   |
|           | Fees payable for the independent examination of the charity's financial statements | 840               |
|           | Depreciation of owned tangible fixed assets  | 2,543             |
|           |  | <u>          </u> |

### 11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

### 12 Employees

The average monthly number of employees during the period was:

|       |                   |
|-------|-------------------|
|       | <b>2024</b>       |
|       | <b>Number</b>     |
| Total | -                 |
|       | <u>          </u> |

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

Trustees are not remunerated.

### 13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 14 Transfer between funds

A transfer of £5,040 was made during the year from the Grant income to Unrestricted funds. This transfer was made in order to fund the purchase of new goalposts in line with the conditions of the grant. The grant received constituted no more than 51% of the agreed expenditure.

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2024

### 15 Tangible fixed assets

|                                    | Plant and<br>equipment<br>£ |
|------------------------------------|-----------------------------|
| <b>Cost</b>                        |                             |
| Additions                          | 10,173                      |
| At 31 May 2024                     | <u>10,173</u>               |
| <b>Depreciation and impairment</b> |                             |
| Depreciation charged in the period | 2,543                       |
| At 31 May 2024                     | <u>2,543</u>                |
| <b>Carrying amount</b>             |                             |
| At 31 May 2024                     | <u><u>7,630</u></u>         |

### 16 Debtors

|  | 2024<br>£            |
|--|----------------------|
| <b>Amounts falling due within one year:</b>          |                      |
| Trade debtors  | 29,727               |
| Prepayments and accrued income                       | 12,382               |
|  | <u>42,109</u>        |
|  | <u><u>42,109</u></u> |
| <b>Amounts falling due after more than one year:</b> |                      |
| Prepayments and accrued income                       | 31,872               |
|  | <u>31,872</u>        |
| <b>Total debtors</b>                                 | <u><u>73,981</u></u> |

### 17 Creditors: amounts falling due within one year

|                              | 2024<br>£            |
|------------------------------|----------------------|
| Trade creditors              | 16,935               |
| Other creditors              | 17                   |
| Accruals and deferred income | 17,100               |
|                              | <u>34,052</u>        |
|                              | <u><u>34,052</u></u> |

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE PERIOD ENDED 31 MAY 2024

#### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

|   | At 4 May 2023 | Incoming resources | Transfers      | At 31 May 2024 |
|---|---------------|--------------------|----------------|----------------|
|   | £             | £                  | £              | £              |
| The Football Foundation - Goalposts               | -             | 5,040              | (5,040)        | -              |
| The Football Foundation - Grass Pitch Maintenance | -             | 42,496             | -              | 42,496         |
|   | <u>-</u>      | <u>47,536</u>      | <u>(5,040)</u> | <u>42,496</u>  |

#### 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|               | At 4 May 2023 | Incoming resources | Resources expended | Transfers    | At 31 May 2024 |
|---------------|---------------|--------------------|--------------------|--------------|----------------|
|               | £             | £                  | £                  | £            | £              |
| General funds | -             | 263,898            | (169,057)          | 5,040        | 99,881         |
|               | <u>-</u>      | <u>263,898</u>     | <u>(169,057)</u>   | <u>5,040</u> | <u>99,881</u>  |

#### 20 Analysis of net assets between funds

|                              | Unrestricted funds | Restricted funds | Total          |
|------------------------------|--------------------|------------------|----------------|
|                              | 2024               | 2024             | 2024           |
|                              | £                  | £                | £              |
| <b>At 31 May 2024:</b>       |                    |                  |                |
| Tangible assets              | 7,630              | -                | 7,630          |
| Current assets/(liabilities) | 92,251             | 42,496           | 134,747        |
|                              | <u>99,881</u>      | <u>42,496</u>    | <u>142,377</u> |

#### 21 Related party transactions

##### Transactions with related parties

During the period the charity entered into the following transactions with related parties as follows:

# APPLETON FC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE PERIOD ENDED 31 MAY 2024*

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### 21 Related party transactions

**(Continued)**

Appleton Association Football Club transferred reserves of £77,669 to Appleton FC, the Charitable Incorporated Organisation, on 1st June 2023. Appleton Association Football Club was managed by the current Trustees of Appleton FC.

Mitchell Charlesworth  
24 Nicholas Street  
Chester  
CH1 2AU

28/03/2025

Dear Sirs

This letter is provided in connection with your independent examination of the accounts of Appleton FC for the period ended 31<sup>st</sup> May 2024.

We confirm that the following representations are made to the best of our knowledge and belief, having made such inquiries of management and staff as we considered necessary to satisfy ourselves that each of the following representations can properly be made.

### **General**

We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 19<sup>th</sup> March 2025 under the Charities Act 2011, for the preparation of the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) for being satisfied that they give a true and fair view and for making accurate representations to you.

All accounting records and relevant information have been made available to you for the purpose of your independent examination and all transactions undertaken by the charity have been properly recorded in the accounting records and are reflected in the accounts.

All other records and related information, including minutes of all trustees meetings, have been made available to you. We have provided unrestricted access to persons within the entity from whom you have deemed it necessary to request information.

We confirm that the accounts are free of material misstatements, including omissions.

### **Internal Control and Fraud**

We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud.

We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of affecting the entity involving management or employees who have a significant role in internal control or others where fraud could have a material effect on the accounts.

We have also disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's accounts communicated by current or former employees, analysts, regulators or others.

### **Laws and Regulations**

We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business and which could affect the accounts.

The charity has complied with all aspects of its contractual agreements that could have a material effect on the accounts in the event of non-compliance.

### **Accounting Estimates**

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

### **Assets and Liabilities**

The charity has satisfactory title to all assets, and there are no liens or encumbrances on the charity's assets except as disclosed in the accounts.

We have recorded or disclosed, as appropriate, all liabilities both actual and contingent, and have disclosed in the notes to the accounts all guarantees given to third parties.

The carrying value and where relevant the fair value measurements and classification of assets and liabilities are properly reflected in the accounts and there are no plans or intentions that may materially alter this.

Stock is not stated at an amount in excess of net realisable value. There are no plans to abandon product lines or other plans that will result in any excess or obsolete stock.

### **Loans and Arrangements**

The charity has at no time during the period entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for trustees, nor to guarantee or provide security for such matters.

### **Legal Claims**

We have disclosed all known actual or possible litigation and claims that have been, or are expected to be received and such matters, as appropriate, have been properly accounted for and disclosed in the accounts.

### **Related Parties**

Related party relationships and transactions have been appropriately accounted for and disclosed in the accounts. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters that require disclosure in order to comply with the requirements of charity law or accounting standards.

### **Subsequent Events**

All events since the balance sheet date which require disclosure or which would materially affect the amounts in the accounts have been adjusted or included in the accounts.

### **Going Concern**

We believe that the charity's accounts should be prepared on a going concern basis on the grounds that the current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the accounts.

We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the accounts.

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**Grants and donations**

All grants, donations and other income, the receipt of which being subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

**Regulatory matters**

We are not aware of any matters of material significance that should be reported to the Charity Commission.

There have been no other communications with the Charity Commission or other regulatory bodies during the period or subsequently concerning matters of non-compliance with any legal duty.

Yours faithfully

Signed on behalf of the Board of Trustees by:



K Jones  
**Trustee**