

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

Trustees	K Jones	
	A Little	
	E Little	
	P Copplestone	
	I Hill	
Charity registration	England and Wales	1202954
Independent examiner	Mitchell Charlesworth	
	24 Nicholas Street	
	Chester	
	CH1 2AU	

APPLETON FC

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APPLETON FC

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2025

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

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 Copplestone
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 Copplestone - 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

Other matters

Organisational Management

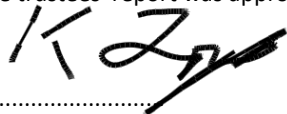
The Trustees meet as a board at least twice a year, and such ad hoc meetings as is necessary, to determine the general policy of the Charity and review its overall management and control for which they are legally responsible.

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

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 funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
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
Total income		192,345	-	192,345	263,898	47,536	311,434
Expenditure on:							
Charitable activities	7	185,388	7,904	193,292	169,057	-	169,057
Total expenditure		185,388	7,904	193,292	169,057	-	169,057
Net income/(expenditure)		6,957	(7,904)	(947)	94,841	47,536	142,377
Transfers between funds		-	-	-	5,040	(5,040)	-
Net movement in funds	9	6,957	(7,904)	(947)	99,881	42,496	142,377
Reconciliation of funds:							
Fund balances at 1 June 2024		99,881	42,496	142,377	-	-	-
Fund balances at 31 May 2025		106,838	34,592	141,430	99,881	42,496	142,377

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

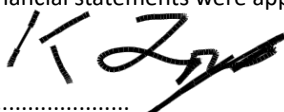
APPLETON FC

BALANCE SHEET

AS AT 31 MAY 2025

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

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

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

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
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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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

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

3 Income from charitable activities

**Unrestricted
funds
2025
£**

Membership	185,948
	<u>185,948</u>

4 Income from other trading activities

**Unrestricted
funds
2025
£**

Sponsorships and social lotteries	5,170
Other trading activities	<u>5,170</u>

5 Income from investments

Unrestricted funds 2025 £	Unrestricted funds 2024 £
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Interest receivable	<u>174</u>	<u>697</u>
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6 Other income

Unrestricted funds 2025 £	Unrestricted funds 2024 £
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Other income	<u>1,053</u>	<u>485</u>
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APPLETON FC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
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>
Share of support and governance costs (see note 8)		
Governance	15,246	14,108
	<u>193,292</u>	<u>169,057</u>
Analysis by fund		
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 £	2024 £
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>
Analysed between:		
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

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 equipment £
Cost	
At 1 June 2024	10,173
At 31 May 2025	10,173
Depreciation and impairment	
At 1 June 2024	2,543
Depreciation charged in the year	1,907
At 31 May 2025	4,450
Carrying amount	
At 31 May 2025	5,723
At 31 May 2024	7,630

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	3,110	29,727
Prepayments and accrued income	11,583	12,382
	14,693	42,109
Amounts falling due after more than one year:		
Prepayments and accrued income	21,248	31,872
Total debtors	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

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

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

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 May 2024:			
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>

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).