

ASSOCIATION OF FORMER MANCHESTER UNITED PLAYERS TRUST FUND

England & Wales · Charity number 328101

Details

Status Registered

Legal form Other

Registered 1989-03-10

Register [View on the Charity Commission register](#)

Contact

Address 11 Ridgmont Road
Bramhall
Stockport
SK7 1JX

Phone 01614398879

Email ann.elms@gmail.com

Activities

Objects: UPON TRUST TO APPLY BOTH THE CAPITAL AND INCOME THEREOF TO OR FOR THE RELIEF OF THE POOR AND NEEDY OR TO OR FOR SUCH OTHER CHARITABLE PURPOSE, INSTITUTION, SOCIETY OR OBJECT AS THE ASSOCIATION SHALL IN DULY CONSTITUTED MEETING FROM TIME TO TIME DIRECT.

Activities: TO APPLY BOTH THE CAPITAL AND INCOME THEREOF TO OR FOR THE RELIEF OF THE POOR AND NEEDY OR TO OR FOR SUCH OTHER CHARITABLE PURPOSES, INSTITUTION, SOCIETY OR OBJECT AS THE ASSOCIATION SHALL IN DULY CONSTITUED MEETING FROM TIME TO TIME DIRECT. THS ASSOCIATION IS PRIMARILY CONCERNED WITH THE SUPPORT OF CHARITIES IN CHESHIRE, GREATER MANCHESTER AND LANCASHIRE.

Classification

- **How:** Makes Grants To Organisations, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£55,427	£64,460	-	-
2023-12-31	£84,585	£74,295	-	-
2022-12-31	£73,370	£85,047	-	-
2021-12-31	£85,632	£75,752	-	-
2020-12-31	£37,821	£47,159	-	-

Trustees

Name	Role	Appointed
ALAN WARDLE	Chair	
ALAN GOWLING		2011-05-25
Aaron Burns		2025-11-07
Anthony Michael Whelan		2024-07-01
MR JIM ELMS		2011-05-25

ASSOCIATION OF FORMER MANCHESTER UNITED PLAYERS TRUST FUND

England & Wales - Charity number 328101

Accounts

Registered Charity Number: 328101

Association of Former Manchester United Players

Annual report and financial statements

for the year ended 31 December 2024

Association of Former Manchester United Players

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Association of Former Manchester United Players

Reference and Administrative Details

Trustees

Mr Alan Wardle
Mr James Elms
Mr Wilfred McGuinness (resigned 1 July 2024)
Mr Alan Gowling
Mr Anthony Whelan (appointed 1 July 2024)

Registered Office

11 Ridgmont Road
Bramhall
Stockport
Cheshire
SK7 1JX

Independent Examiner

I.G. Morris
Downham Morris & Co
45-49 Greek Street
Stockport
SK3 8AX

Solicitors

Linder Myers LLP
Phoenix House
45 Cross Street
Manchester
M2 4JF

Bankers

Barclays Bank
12 Crofts Bank Road
Urmston
Manchester
M41 0TS

Association of Former Manchester United Players

Trustees' Report

The Trustees present their report and audited financial statements of the charity for the year ended 31st December 2024.

Objectives and activities

Objects and aims

The objective of the charity is to apply both the capital and income thereof to, or for, the relief of the poor and needy or to, or for, such other charitable purpose, institution, society or objective as the Association shall in duly constituted meeting from time to time direct.

Whilst the objective of the founding deed are wide, the Association is primarily concerned with the support of charities in Cheshire, Greater Manchester and Lancashire and charities nominated by members of the Association.

Public benefit

The charity enables and encourages charitable giving and if a surplus is generated it is used to provide increased donations to charities and other good causes.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees

The Trustees, who acted throughout the year and up to the date of this report, were as follows:-

Mr Alan Wardle

Mr James Elms

Mr Wilfred McGuinness (resigned 1 July 2024)

Mr Alan Gowling

Mr Anthony Whelan (appointed 1 July 2024)

The chairman of the Trustees was Mr Alan Wardle.

The Trustees are appointed by the members of the Association, and appropriately trained on induction. Advisors who acted throughout the year are listed on page 1.

Structure, governance and management

Constitution and management

The constitution of the Association was established by a Trust Deed dated 24th November 1988. The registered name and trading name of the charity is the Association of Former Manchester United Players (the 'Association'). The charity is registered with the Charity Commission for England and Wales under registered number 328101. The address of the registered office is 11 Ridgmont Road, Bramhall, Stockport, Cheshire, SK7 1JX.

The management of the Association is run by the Trustees with co-opted assistance where appropriate. The Trustees hold regular meetings throughout the year at which appropriate fund raising events are agreed and organised, requests for charitable support are examined and the Association's current financial status is reviewed.

The charity enables and encourages charitable giving and if a surplus is generated it is used to provide increased donations to charities and other good causes.

Association of Former Manchester United Players

Trustees' Report (continued)

Results and activities

Total incoming resources during the year amounted to £55,427 (2023: £84,585). During the year the Trustees approved expenditure of £57,460 (2023: £60,737) to finance the fundraising activities and the provision of donations of £7,000 (2023: £13,345). The net outgoing resources amounted to £9,033 (2023: incoming £10,503) and this has been transferred to/from the accumulated unrestricted income fund.

Funds are primarily raised from events such as golf days and sportsman's dinners organised by the Association.

Reserves policy

The Trustees regularly monitor the reserves policy and the level of reserves with the intention of ensuring that they are at all times adequate to meet all the committed donations and provide sufficient resources to finance forthcoming fund raising events. Following the results in the year ended 31 December 2024, the trustees feel an appropriate level of reserves is £10,000, which was the net outgoings that year.

As events are put on and donations to be made are agreed, the reserves level is monitored to ensure these can be covered as well.

The total unrestricted funds as at 31 December 2024 is £16,512 (2023: £25,545) of which £6,512 (2023: £15,545) are all free reserves. This is higher than the aimed level as the trustees hope to be able to make donations in the following year.

Investment policy

Investments are held in the form of short-term cash deposits at the appropriate interest rates at banking institutions.

Risk Management

The Trustees have reviewed the risks to the Association and are satisfied with procedures in place to cover those risks. This involved identifying the types of risks the Charity faces and identifying any means of mitigating those risks.

Plans for future periods

The Trustees plan to continue to increase the value of donations processed to charities as events continue to take place each year.

They expect that the Association of Former Manchester United Players will continue in its current form into the foreseeable future.

The annual report was approved by the trustees of the charity on 27/10/2025 and signed on its behalf by:


.....

James Elms
Trustee

Association of Former Manchester United Players

Statement of Trustees' Responsibilities

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

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

The Trustees are responsible for the keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees of the charity on 27/10/2025 and signed on its behalf by:


.....

James Elms
Trustee

Association of Former Manchester United Players

Independent Examiner's Report to the Trustees of the Association of Former Manchester United Players

I report to the Trustees on my examination of the accounts of Association of Former Manchester United Players for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity Trustees of Association of Former Manchester United Players, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

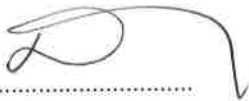
I report in respect of my examination of the Association of Former Manchester United Players accounts carried out under section 145 of the 2011 Act and carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Associations of former Manchester United Players as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts 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 accounts to be reached.



.....
I.G. Morris
Downham Morris & Co

Date 27/10/2025
.....

Association of Former Manchester United Players

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Other trading activities	2	55,427	84,585
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
Total income		55,427	84,585
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
Expenditure on:			
Other trading activities	3	(57,460)	(60,737)
Expenditure on charitable activities	4	(7,000)	(13,345)
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
Total resources expended		(64,460)	(74,082)
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
Net movement in funds	11	(9,033)	10,503
Reconciliation of funds:			
Total funds brought forward		25,545	15,042
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
Total funds carried forward		16,512	25,545
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>

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

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

Association of Former Manchester United Players

**(Registration number: 328101)
Balance sheet as at 31 December 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	-	767
Current assets			
Cash at bank and in hand		17,712	27,598
		<u> </u>	<u> </u>
Total current assets		<u>17,712</u>	<u>28,365</u>
Current Liabilities			
Creditors	10	(1,200)	(2,820)
		<u> </u>	<u> </u>
Net Assets		<u>16,512</u>	<u>25,545</u>
Funds of the charity			
Unrestricted income / total charity funds	11	<u>16,512</u>	<u>25,545</u>

The financial statements on pages 6 to 11 were approved by the Board of Trustees on 27/10/2025 and were signed on its behalf by:



James Elms
 Trustee

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

Association of Former Manchester United Players

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity meets the definition of the public benefit entity under FRS 102.

Basis of preparation

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in pound sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Going Concern

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

Incoming resources - Voluntary Donations

Income from donations is accounted for on receipt.

Incoming resources - Activities for generating funds

Incoming resources from fundraising activities are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Where income is received prior to fund raising activities being completed, such income is deferred within Other Creditors until such time that the fund raising activities have been completed and the charity has an irrevocable right to the income.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable donations

Charitable donations are accounted for when an irrevocable commitment to make payment has been made.

Governance costs

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

Tangible fixed assets

Tangible assets are recorded at cost less depreciation.

Depreciation

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

Asset Class	Depreciation method
Computer equipment	3 year straight line

Cash accounting policy

Cash and cash equivalents include cash in-hand and cash held in current accounts with UK banks.

Association of Former Manchester United Players

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Cash flow statement

The Association has taken advantage of the exemption from preparing a cash flow statement because it fulfils the required size criteria for a small entity.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Significant estimates and Judgements

The preparation of the financial statements requires judgements, estimations and assumptions to be made that affect the reported values of assets, liabilities, income and expenses. The nature of estimation and judgement means that actual outcomes could differ from expectation. The Trustees do not consider there to be any areas of significant estimate of judgement in preparing the financial statements.

Financial instruments

The Charity's financial assets comprise tangible assets, debtors and cash at bank and in hand, all of which are initially measured at fair value and then subsequently measured at amortised cost.

The Charity's financial liabilities comprise other creditors which are initially measured at fair value and then subsequently measured at amortised cost.

2 Income from other trading activities

	31 December 2024	31 December 2023
	£	£
Sportsman's dinners	16,912	24,110
Reunion dinners	16,620	10,000
Auctions & raffles	3,870	5,690
Golf days	6,345	4,785
Sponsorship	11,680	40,000
	<u>55,427</u>	<u>84,585</u>

3 Expenditure on raising funds and other donations

	31 December 2024	31 December 2023
	£	£
Sportsman's dinners	6,789	5,775
Reunions dinners	5,843	11,878
Remembering the Old Boys	7,050	15,250
Golf days	11,456	13,582
Golf shirts	749	1,105
Administration	25,573	13,147
	<u>57,460</u>	<u>60,737</u>

Association of Former Manchester United Players

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

4 Charitable activities

Donations have been made to the following charities:

	31 December	31 December
	2024	2023
	£	£
Back up charity	-	1,000
Blythe House Hospice	-	1,000
Bury Society For The Blind And Partially Sighted	1,000	1,000
Douglas Bader Foundation	-	1,000
Francis House	1,000	1,000
Medical Equipment 4 Kids	-	1,000
Northenden Golf Club	-	345
Reubens Retreat	1,000	1,000
Salford Harriers	-	1,000
St Anns Hospice	1,000	1,000
Unity Great Outdoor	-	1,000
Waltham House	1,000	1,000
West Coast Wheelchair	1,000	1,000
Donations individually less than £500	1,000	-
	<u>7,000</u>	<u>13,345</u>

5 Independent examiners remuneration

	2024	2023
	£	£
Independent examination	<u>550</u>	<u>500</u>

6 Trustees Costs

The charity has no employees (2023: none). 2 Trustees (2023: 2 Trustees) each received £2,500 (2023: £nil) and reimbursement totaling £nil (2023: £730) for expenses.

7 Taxation

The Association is a registered charity and, as such, is entitled to certain tax exemptions on income and profits. The Association is not registered for VAT and, accordingly, all expenditure is recorded inclusive of any VAT incurred.

8 Related party transactions

Mr A Wardle and Mr J Elms are both Trustees of the charity. During the year they both received £2,500 (2023: £nil) each for consultancy services provided to the charity.

Association of Former Manchester United Players

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

9 Tangible fixed assets

	Computer Equipment £
Cost	
Brought forward	2,301

At 31 December 2024	2,301
	=====
Depreciation	
Brought forward	1,534
Charge for the year	767

At 31 December 2024	2,301
	=====
Net book value	
At 31 December 2024	-
	=====

10 Creditors	31 December 2024 £	31 December 2023 £
Accruals and deferred income	1,200	2,820
	-----	-----
	1,200	2,820
	=====	=====

ASSOCIATION OF FORMER MANCHESTER UNITED PLAYERS TRUST FUND

England & Wales - Charity number 328101

Accounts

Registered Charity Number: 328101

Association of Former Manchester United Players

Annual report and financial statements

for the year ended 31 December 2023

Association of Former Manchester United Players

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Association of Former Manchester United Players

Reference and Administrative Details

Trustees

Mr Alan Wardle

Mr James Elms

Mr Wilfred McGuinness (resigned 1 July 2024)

Mr Alan Gowling

Mr Anthony Whelan (appointed 1 July 2024)

Registered Office

11 Ridgmont Road

Bramhall

Stockport

Cheshire

SK7 1JX

Independent Examiner

I.G. Morris

Downham Morris & Co

45-49 Greek Street

Stockport

SK3 8AX

Solicitors

Linder Myers LLP

Phoenix House

45 Cross Street

Manchester

M2 4JF

Bankers

Barclays Bank

12 Crofts Bank Road

Urmston

Manchester

M41 0TS

Association of Former Manchester United Players

Trustees' Report

The Trustees present their report and audited financial statements of the charity for the year ended 31st December 2023.

Objectives and activities

Objects and aims

The objective of the charity is to apply both the capital and income thereof to, or for, the relief of the poor and needy or to, or for, such other charitable purpose, institution, society or objective as the Association shall in duly constituted meeting from time to time direct.

Whilst the objective of the founding deed are wide, the Association is primarily concerned with the support of charities in Cheshire, Greater Manchester and Lancashire and charities nominated by members of the Association.

Public benefit

The Charity enable and encourages charitable giving and if a surplus is generated it is used to provide increased donations to charities and other good causes.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees

The Trustees, who acted throughout the year and up to the date of this report, were as follows:-

Mr Alan Wardle

Mr James Elms

Mr Wilfred McGuinness (resigned 1 July 2024)

Mr Alan Gowling

Mr Anthony Whelan (appointed 1 July 2024)

The chairman of the Trustees was Mr Alan Wardle.

The Trustees are appointed by the members of the Association, and appropriately trained on induction. Advisors who acted throughout the year are listed on page 1.

Structure, governance and management

Constitution and management

The constitution of the Association was established by a Trust Deed dated 24th November 1988. The registered name and trading name of the charity is the Association of Former Manchester United Players (the 'Association'). The charity is registered with the Charity Commission for England and Wales under registered number 328101. The address of the registered office is 11 Ridgmont Road, Bramhall, Stockport, Cheshire, SK7 1JX.

The management of the Association is run by the Trustees with co-opted assistance where appropriate. The Trustees hold regular meetings throughout the year at which appropriate fund raising events are agreed and organised, requests for charitable support are examined and the Association's current financial status is reviewed.

The Charity enables and encourages charitable giving and if a surplus is generated it is used to provide increased donations to charities and other good causes.

Association of Former Manchester United Players

Trustees' Report (continued)

Results and activities

Total incoming resources during the year amounted to £84,585 (£73,370). During the year the Trustees approved expenditure of £60,950 (£61,872) to finance the fundraising activities and the provision of donations of £13,345 (£13,175). The net outgoing resources amounted to £10,290 incoming £11,677 and this has been transferred to/from the accumulated unrestricted income fund.

Funds are primarily raised from events such as golf days and sportsman's dinners organised by the Association.

Reserves policy

The Trustees regularly monitor the reserves policy and the level of reserves policy and the level of reserves with the intention of ensuring that they are at all times adequate to meet all the committed donations and provide sufficient resources to finance forthcoming fund raising events. Following the results in the year ended 31 December 2020, where no events could be put on and were cancelled during the year, the trustees feel an appropriate level of reserves is £10,000, which was the net outgoings that year.

As events are put on and donations to be made are agreed, the reserves level is monitored to ensure these can be covered as well.

The total unrestricted funds as at 31 December 2023 is £25,332 (15,042) which £15,332 (2022: £13,508) are all free reserves.

This is higher than the aimed level as the trustees hope to be able to make donations in the following year.

Investment policy

Investments are held in the form of short-term cash deposits at the appropriate interest rates at banking institutions.

Risk Management

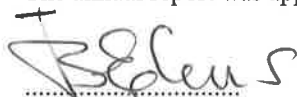
The Trustees have reviewed the risks to the Association and are satisfied with procedures in place to cover those risks. This involved identifying the types of risks the Charity faces and identifying any means of mitigating those risks.

Plans for future periods

The Trustees plan to continue to increase the value of donations processed to charities as events continue to take place each year.

They expect that the Association of Former Manchester United Players will continue in its current form into the foreseeable future.

The annual report was approved by the trustees of the charity on ...8.7.25..... and signed on its behalf by:



James Elms
Trustee

Association of Former Manchester United Players

Statement of Trustees' Responsibilities

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for the keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on8.7.25..... and signed on its behalf by:



.....
James Elms
Trustee

Association of Former Manchester United Players

Independent Examiner's Report to the Trustees of the Association of Former Manchester United Players

I report to the trustees on my examination of the accounts of Association of Former Manchester United Players for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of Association of Former Manchester United Players, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the National Association for the Relief of Pagets Disease's accounts carried out under section 145 of the 2011 Act and carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Associations of former Manchester United Players as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts 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 accounts to be reached.



.....
I.G. Morris
Downham Morris & Co

Date

09/7/25

Association of Former Manchester United Players

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income and endowments from:			
Other trading activities	2	84,585	73,370
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
Total income		84,585	73,370
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
Expenditure on:			
Other trading activities	3	60,950	(71,872)
Expenditure on charitable activities	4	13,345	(13,175)
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
Total resources expended		74,295	(85,047)
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
Net movement in funds	11	10,290	11,677
Reconciliation of funds:			
Total funds brought forward		15,042	26,719
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
Total funds carried forward		25,332	15,042
		<hr style="width: 100%;"/>	<hr style="width: 100%;"/>

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

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

Association of Former Manchester United Players

**(Registration number: 328101)
Balance sheet as at 31 December 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	767	1,534
Current assets			
Cash at bank and in hand		27,598	15,828
		-----	-----
Total current assets		28,365	17,362
		-----	-----
Current Liabilities			
Creditors	10	(2,820)	2,320
		-----	-----
Net Assets		25,545	15,042
		=====	=====
Funds of the charity			
Unrestricted income / total charity funds	11	25,332	15,042
		=====	=====

The financial statements on pages 6 to 11 were approved by the Board of Trustees on^{8.7.25}..... and were signed on its behalf by:



James Elms
Trustee

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

Association of Former Manchester United Players

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity meets the definition of the public benefit entity under FRS 102.

Basis of preparation

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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 £1.

Going Concern

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

Incoming resources - Voluntary Donations

Income from donations is accounted for on receipt.

Incoming resources - Activities for generating funds

Incoming resources from fundraising activities are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Where income is received prior to fund raising activities being completed, such income is deferred within Other Creditors until such time that the fund raising activities have been completed and the charity has an irrevocable right to the income.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable donations

Charitable donations are accounted for when an irrevocable commitment to make payment has been made.

Governance costs

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

Tangible fixed assets

Tangible assets are recorded at cost less depreciation.

Depreciation

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

Asset Class	Depreciation method
Computer equipment	3 year straight line

Cash accounting policy

Cash and cash equivalents include cash in-hand and cash held in current accounts with UK banks.

Association of Former Manchester United Players

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Cash flow statement

The Association has taken advantage of the exemption from preparing a cash flow statement because it fulfils the required size criteria for a small entity.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Significant estimates and Judgements

The preparation of the financial statements requires judgements, estimations and assumptions to be made that affect the reported values of assets, liabilities, income and expenses. The nature of estimation and judgement means that actual outcomes could differ from expectation. The trustees do not consider there to be any areas of significant estimate of judgement in preparing the financial statements.

Financial instruments

The Charities financial assets comprise tangible assets, debtors and cash at bank and in hand, all of which are initially measured at fair value and then subsequently measured at amortised cost.

The Charities financial liabilities comprise other creditors which are initially measured at fair value and then subsequently measured at amortised cost.

2 Income from other trading activities

	31 December 2023 £	31 December 2022 £
Sportsman's dinner	24,110	16,200
Reunion dinner	10,000	12,970
Auctions & raffles	5,690	10,460
Golf day	4,785	8,340
Sponsorship	40,000	25,400
	<u>84,585</u>	<u>73,370</u>

3 Expenditure on raising funds and other donations

	31 December 2023 £	31 December 2022 £
Sportsman's dinner	5,775	11,835
Reunions dinner	11,878	14,209
Remembering the old boys	15,250	10,638
Golf day	13,582	10,221
Golf shirts	1,105	2,734
Administration	13,360	22,235
	<u>60,950</u>	<u>71,872</u>

Association of Former Manchester United Players

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

4 Charitable activities

Donations have been made to the following charities:

	31 December	31 December
	2023	2022
	£	£
Back up charity	1,000	1,000
Blythe House Hospice	1,000	1,000
Bury Society For The Blind And Partially Sighted	1,000	-
Douglas Bader Foundation	1,000	1,000
Failsworth United	-	500
Francis House	1,000	1,000
Medical Equipment 4 Kids	1,000	1,000
Northenden Golf Club	345	575
Reubens Retreat	1,000	1,000
Salford Harriers	1,000	1,000
St Anns Hospice	1,000	1,000
Unity Great Outdoor	1,000	1,000
Uganda Appeal	-	1,050
Waltham House	1,000	1,000
West Coast Wheelchair	1,000	1,000
Donations individually less than £500	-	50
	<u>13,345</u>	<u>13,175</u>
5 Independent examiners remuneration	2023	2022
	£	£
Independent examination	<u>500</u>	<u>1,000</u>

6 Trustees Costs

The charity has no employees (2022: none). 2 Trustees (2022: 2 Trustees) each received £nil (2022: £5,000) and reimbursement totalling £730 (2022: £730) for expenses.

7 Taxation

The Association is a registered charity and, as such, is entitled to certain tax exemptions on income and profits. The Association is not registered for VAT and, accordingly, all expenditure is recorded inclusive of any VAT incurred.

8 Related party transactions

Mr A Wardle and Mr J Elms are both trustees of the charity. During the year they both received £nil (2022: £5,000) each for consultancy services provided to the charity.

Association of Former Manchester United Players

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

9 Tangible fixed assets

		Computer Equipment £
Cost		
Brought forward		2,301
		<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>
At 31 December 2022		2,301
		<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>
Depreciation		
Brought forward		769
Charge for the year		769
		<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>
At 31 December 2023		1,534
		<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>
Net book value		
		<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>
		769
		<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>

10 Creditors

	31 December 2023 £	31 December 2022 £
Accruals and deferred income	2,820	2,320
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>
	2,820	2,320
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>

ASSOCIATION OF FORMER MANCHESTER UNITED PLAYERS TRUST FUND

England & Wales - Charity number 328101

Accounts

Registered Charity Number: 328101

Association of Former Manchester United Players
Annual report and financial statements
for the year ended 31 December 2022

Association of Former Manchester United Players

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Association of Former Manchester United Players

Reference and Administrative Details

Trustees

Mr Alan Wardle

Mr James Elms

Mr Wilfred McGuinness (resigned 1 July 2024)

Mr Alan Gowling

Mr Anthony Whelan (appointed 1 July 2024)

Registered Office

11 Ridgmont Road

Bramhall

Stockport

Cheshire

SK7 1JX

Independent Examiner

H Binns

Beever and Struthers

One Express

1 George Leigh Street

Manchester

M4 5DL

Solicitors

Linder Myers LLP

Phoenix House

45 Cross Street

Manchester

M2 4JF

Bankers

Barclays Bank

12 Crofts Bank Road

Urmston

Manchester

M41 0TS

Association of Former Manchester United Players

Trustees' Report

The Trustees present their report and audited financial statements of the charity for the year ended 31st December 2022.

Objectives and activities

Objects and aims

The objective of the charity is to apply both the capital and income thereof to, or for, the relief of the poor and needy or to, or for, such other charitable purpose, institution, society or objective as the Association shall in duly constituted meeting from time to time direct.

Whilst the objective of the founding deed are wide, the Association is primarily concerned with the support of charities in Cheshire, Greater Manchester and Lancashire and charities nominated by members of the Association.

Public benefit

The Charity enables and encourages charitable giving and if a surplus is generated it is used to provide increased donations to charities and other good causes.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees

The Trustees, who acted throughout the year and up to the date of this report, were as follows:-

Mr Alan Wardle

Mr James Elms

Mr Wilfred McGuinness (resigned 1 July 2024)

Mr Alan Gowling

Mr Anthony Whelan (appointed 1 July 2024)

The chairman of the Trustees was Mr Alan Wardle.

The Trustees are appointed by the members of the Association, and appropriately trained on induction. Advisors who acted throughout the year are listed on page 1.

Structure, governance and management

Constitution and management

The constitution of the Association was established by a Trust Deed dated 24th November 1988. The registered name and trading name of the charity is the Association of Former Manchester United Players (the 'Association'). The charity is registered with the Charity Commission for England and Wales under registered number 328101. The address of the registered office is 11 Ridgmont Road, Bramhall, Stockport, Cheshire, SK7 1JX.

The management of the Association is run by the Trustees with co-opted assistance where appropriate. The Trustees hold regular meetings throughout the year at which appropriate fund raising events are agreed and organised, requests for charitable support are examined and the Association's current financial status is reviewed.

The Charity enables and encourages charitable giving and if a surplus is generated it is used to provide increased donations to charities and other good causes.

Association of Former Manchester United Players

Trustees' Report (continued)

Results and activities

Total incoming resources during the year amounted to £73,370 (2021: £85,632). During the year the Trustees approved expenditure of £71,872 (2021: £61,027) to finance the fundraising activities and the provision of donations of £13,175 (2021: £14,725). The net outgoing resources amounted to £11,677 (2021: incoming £9,880) and this has been transferred to/from the accumulated unrestricted income fund.

Funds are primarily raised from events such as golf days and sportsman's dinners organised by the Association.

Reserves policy

The Trustees regularly monitor the reserves policy and the level of reserves with the intention of ensuring that they are at all times adequate to meet all the committed donations and provide sufficient resources to finance forthcoming fund raising events. Following the results in the year ended 31 December 2020, where no events could be put on and were cancelled during the year, the trustees feel an appropriate level of reserves is £10,000, which was the net outgoings that year. As events are put on and donations to be made are agreed, the reserves level is monitored to ensure these can be covered as well.

The total unrestricted funds as at 31 December 2022 is £15,042 (2021: £26,719) which £13,508 (2021: £26,719) are all free reserves.

This is higher than the aimed level as the trustees hope to be able to make donations in the following year.

Investment policy

Investments are held in the form of short-term cash deposits at the appropriate interest rates at banking institutions.

Risk Management


The Trustees have reviewed the risks to the Association and are satisfied with procedures in place to cover those risks. This involved identifying the types of risks the Charity faces and identifying any means of mitigating those risks.

Plans for future periods

The Trustees plan to continue to increase the value of donations processed to charities as events continue to take place each year.

They expect that the Association of Former Manchester United Players will continue in its current form into the foreseeable future.

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



James Elms
Trustee

Association of Former Manchester United Players

Statement of Trustees' Responsibilities

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 24/7/24 and signed on its behalf by:



James Elms
Trustee

Association of Former Manchester United Players

Independent Examiner's Report to the Trustees of the Association of Former Manchester United Players

I report to the trustees on my examination of the accounts of Association of Former Manchester United Players for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of National Association for the Relief of Pagets Disease you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the National Association for the Relief of Pagets Disease's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Associations of former Manchester United Players as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts 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 accounts to be reached.



.....
Helen Binns FCA

Beever and Struthers
One Express
1 George Leigh Street
Manchester
M4 5DL

Date: 24/07/2024

Association of Former Manchester United Players

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income and endowments from:			
Other trading activities	2	73,370	85,632
Total income		73,370	85,632
 Expenditure on:			
Other trading activities	3	(71,872)	(61,027)
Expenditure on charitable activities	4	(13,175)	(14,725)
Total resources expended		(85,047)	(75,752)
Net movement in funds	11	(11,677)	9,880
 Reconciliation of funds:			
Total funds brought forward		26,719	16,839
Total funds carried forward		15,042	26,719

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


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

Association of Former Manchester United Players

(Registration number: 328101)
Balance sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	1,534	
Current assets			
Cash at bank and in hand		15,828	28,039
Total current assets		<u>17,362</u>	<u>28,039</u>
Current Liabilities			
Creditors	10	2,320	1,320
Net Assets		<u>15,042</u>	<u>28,719</u>
Funds of the charity			
Unrestricted income funds / total charity funds	11	<u>15,042</u>	<u>28,719</u>

The financial statements on pages 6 to 11 were approved by the Board of Trustees on 24/7/24
and were signed on its behalf by:



James Elms
Trustee

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

Association of Former Manchester United Players

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102.

Basis of preparation

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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 £1.

Going Concern

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

Incoming resources - Voluntary Donations

Income from donations is accounted for on receipt.

Incoming resources - Activities for generating funds

Incoming resources from fundraising activities are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Where income is received prior to fund raising activities being completed, such income is deferred within Other Creditors until such time that the fund raising activities have been completed and the charity has an irrevocable right to the income.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable donations

Charitable donations are accounted for when an irrevocable commitment to make payment has been made.

Governance costs

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

Tangible fixed assets

Tangible assets are recorded at cost less depreciation.

Depreciation

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

Asset Class	Depreciation method
Computer equipment	3 year straight line

Cash accounting policy

Cash and cash equivalents include cash in-hand and cash held in current accounts with UK banks.

Association of Former Manchester United Players

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Cash flow statement

The Association has taken advantage of the exemption from preparing a cash flow statement because it fulfils the required size criteria for a small entity.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measure or estimated reliably. Creditors are normally recognised at their settlement amount.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Significant estimates and judgements

The preparation of the financial statements requires judgements, estimations and assumptions to be made that affect the reported values of assets, liabilities, income and expenses. The nature of estimation and judgement means that actual outcomes could differ from expectation. The trustees do not consider there to be any areas of significant estimate of judgement in preparing the financial statements.

Financial instruments

The Charities financial assets comprise tangible assets, debtors and cash at bank and in hand, all of which are initially measured at fair value and then subsequently measured at amortised cost.

The Charities financial liabilities comprise other creditors which are initially measured at fair value and then subsequently measured at amortised cost.

2 Income from other trading activities

	31 December 2022 £	31 December 2021 £
Sportsman's dinner	16,200	24,660
Reunion dinner	12,970	-
Remembering the old boys	10,460	15,586
Golf day	8,340	9,386
Sponsorship	25,400	36,000
	<u>73,370</u>	<u>85,632</u>

3 Expenditure on raising funds and other donations

	31 December 2022 £	31 December 2021 £
Sportsman's dinner	11,835	18,765
Reunions dinner	14,209	-
Remembering the old boys	10,638	14,982
Golf day	10,221	8,280
Golf shirts	2,734	-
Administration	22,235	19,000
	<u>71,872</u>	<u>61,027</u>

Association of Former Manchester United Players

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

4 Charitable activities

Donations have been made to the following charities:

	31 December 2022 £	31 December 2021 £
Back Up charity	1,000	-
Blythe House Hospice	1,000	1,000
Bury Society For The Blind And Partially Sighted	-	1,000
Douglas Bader Foundation	1,000	1,000
Failsworth United	500	1,000
Francis House	1,000	2,000
Just Ice Poynton	-	500
Medical Equipment 4 Kids	1,000	1,000
Northenden Golf Club	575	500
Romaldo print and ties	-	565
Reubens Retreat	1,000	1,000
Salford Harriers	1,000	1,000
St Anns Hospice	1,000	1,000
Unity Great Outdoor	1,000	-
Uganda Appeal	1,050	-
Waltham House	1,000	1,000
West Coast Crash	-	1,000
West Coast Wheelchair	1,000	-
Donations individually less than £500	50	1,160
	13,175	14,725

5 Independent examiners remuneration

	2022 £	2021 £
Independent examination	1,000	1,320

6 Trustee Costs

The charity has no employees (2021: none). 2 Trustees (2021: 2 Trustees) each received £5,000 fees (2021: £5,000) and reimbursement totalling £730 (2021: £1,362) for expenses.

7 Taxation

The Association is a registered charity and, as such, is entitled to certain tax exemptions on income and profits. The Association is not registered for VAT and, accordingly, all expenditure is recorded inclusive of any VAT incurred.

8 Related party transactions

Mr A Wardle and Mr J Elms are both trustees of the charity. During the year they both received £5,000 (2021: £5,000) each for consultancy services provided to the charity.

Association of Former Manchester United Players

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

9 Tangible fixed assets

	Computer Equipment £	Total £
Cost		
Additions	2,301	2,301
At 31 December 2022	2,301	2,301
Depreciation		
Charge for the year	767	767
At 31 December 2022	767	767
Net book value		
At 31 December 2022	1,534	1,534

10 Creditors

	31 December 2022 £	31 December 2021 £
Accruals and deferred income	2,320	1,320
	2,320	1,320

11 Movement in funds

	At 1st January 2022 £	Incoming resources £	Resource expended £	At 31st December 2022 £
Unrestricted income funds	26,719	73,370	(85,047)	15,042
Total Funds	26,719	73,370	(85,047)	15,042
	At 1st January 2021 £	Incoming resources £	Resource expended £	At 31st December 2021 £
Unrestricted income funds	16,839	85,632	(75,752)	26,719
Total Funds	16,839	85,632	(75,752)	26,719

ASSOCIATION OF FORMER MANCHESTER UNITED PLAYERS TRUST FUND

England & Wales - Charity number 328101

Accounts

Registered Charity Number: 328101

Association of Former Manchester United Players

Annual report and financial statements

for the year ended 31 December 2021

Association of Former Manchester United Players

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Association of Former Manchester United Players

Reference and Administrative Details

Trustees

Mr Alan Wardle
Mr James Elms
Mr Wilfred McGuinness
Mr Alan Gowling

Registered Office

11 Ridgmont Road
Bramhall
Stockport
Cheshire
SK7 1JX

Independent Examiner

H Binns
Beever and Struthers
One Express
1 George Leigh Street
Manchester
M4 5DL

Solicitors

Linder Myers LLP
Phoenix House
45 Cross Street
Manchester
M2 4JF

Bankers

Barclays Bank
12 Crofts Bank Road
Urmston
Manchester
M41 0TS

Association of Former Manchester United Players

Trustees' Report

The Trustees present their report and audited financial statements of the charity for the year ended 31st December 2021.

Objectives and activities

Objects and aims

The objective of the charity is to apply both the capital and income thereof to, or for, the relief of the poor and needy or to, or for, such other charitable purpose, institution, society or objective as the Association shall in duly constituted meeting from time to time direct.

Whilst the objective of the founding deed are wide, the Association is primarily concerned with the support of charities in Cheshire, Greater Manchester and Lancashire and charities nominated by members of the Association.

Public benefit

The Charity enables and encourages charitable giving and if a surplus is generated it is used to provide increased donations to charities and other good causes.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees

The Trustees, who acted throughout the year and up to the date of this report, were as follows:-

Mr Alan Wardle
Mr James Elms
Mr Wilfred McGuinness
Mr Alan Gowling

The chairman of the Trustees was Mr Alan Wardle.

The Trustees are appointed by the members of the Association, and appropriately trained on induction. Advisors who acted throughout the year are listed on page 1.

Structure, governance and management

Constitution and management

The constitution of the Association was established by a Trust Deed dated 24th November 1988. The registered name and trading name of the charity is the Association of Former Manchester United Players (the 'Association'). The charity is registered with the Charity Commission for England and Wales under registered number 328101. The address of the registered office is 11 Ridgmont Road, Bramhall, Stockport, Cheshire, SK7 1JX.

The management of the Association is run by the Trustees with co-opted assistance where appropriate. The Trustees hold regular meetings throughout the year at which appropriate fund raising events are agreed and organised, requests for charitable support are examined and the Association's current financial status is reviewed.

The Charity enables and encourages charitable giving and if a surplus is generated it is used to provide increased donations to charities and other good causes.

Association of Former Manchester United Players

Trustees' Report (continued)

Results and activities

Total incoming resources during the year amounted to £85,632 (2020: £37,821). During the year the Trustees approved expenditure of £61,027 (2020: £28,359) to finance the fundraising activities and the provision of donations of £14,725 (2020: £18,800). The net incoming resources amounted to £9,880 (2020: outgoing £9,338) and this has been transferred to/from the accumulated unrestricted income fund.

Funds are primarily raised from events such as golf days and sportsman's dinners organised by the Association.

Reserves policy

The Trustees regularly monitor the reserves policy and the level of reserves with the intention of ensuring that they are at all times adequate to meet all the committed donations and provide sufficient resources to finance forthcoming fund raising events. Following the results in the year ended 31 December 2020, where no events could be put on and were cancelled during the year, the trustees feel an appropriate level of reserves is £10,000, which was the net outgoings that year.

As events are put on and donations to be made are agreed the reserves level is monitored to ensure these can be covered aswell.

The total unrestricted funds as at 31 December 2021 is £26,719 (2020: £16,839) which are all free reserves. This is higher than the aimed level as there will be golf days and a reunion dinner in the first half of the year, and the trustees hope to be able to make a similar amount of donations in the following year as they have this year.

Investment policy

Investments are held in the form of short-term cash deposits at the appropriate interest rates at banking institutions.

Risk Management

The Trustees have reviewed the risks to the Association and are satisfied with procedures in place to cover those risks. This involved identifying the types of risks the Charity faces and identifying any means of mitigating those risks.

Plans for future periods

The Trustees plan to continue to increase the value of donations processed to charities as events that were cancelled due to COVID restrictions have been able to take place in the following year. They expect that the Association of Former Manchester United Players will continue in its current form into the foreseeable future.

The annual report was approved by the trustees of the charity on24/07/2024..... and signed on its behalf by:



James Elms
Trustee

Association of Former Manchester United Players

Statement of Trustees' Responsibilities

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on24/07/2024..... and signed on its behalf by:



James Elms
Trustee

Association of Former Manchester United Players

Independent Examiner's Report to the Trustees of the Association of Former Manchester United Players

I report to the trustees on my examination of the accounts of Association of Former Manchester United Players for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of National Association for the Relief of Pagets Disease you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the National Association for the Relief of Pagets Disease's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Associations of former Manchester United Players as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts 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 accounts to be reached.



Helen Binns FCA

Beever and Struthers
One Express
1 George Leigh Street
Manchester
M4 5DL

Date:.....24/07/2024.....

Association of Former Manchester United Players

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income and endowments from:			
Donations and legacies	2	-	-
Other trading activities	3	85,632	37,821
Total income		<u>85,632</u>	<u>37,821</u>
 Expenditure on:			
Other trading activities	4	(61,027)	(28,359)
Expenditure on charitable activities	5	(14,725)	(18,800)
Total resources expended		<u>(75,752)</u>	<u>(47,159)</u>
Net movement in funds	12	9,880	(9,338)
 Reconciliation of funds:			
Total funds brought forward		16,839	26,177
Total funds carried forward		<u><u>26,719</u></u>	<u><u>16,839</u></u>

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


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

Association of Former Manchester United Players

(Registration number: 328101)
Balance sheet as at 31 December 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		28,039	17,739
Total current assets		<u>28,039</u>	<u>17,739</u>
Current Liabilities			
Creditors	10	1,320	900
Net Assets		<u>26,719</u>	<u>16,839</u>
Funds of the charity			
Unrestricted income funds / total charity funds		<u>26,719</u>	<u>16,839</u>

The financial statements on pages 6 to 11 were approved by the Board of Trustees on ..24/07/2024....
and were signed on its behalf by:



James Elms
Trustee

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

Association of Former Manchester United Players

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity is a public benefit entity.

Basis of preparation

The financial statements have been prepared under the historical cost convention and on a going concern basis. The financial statements are presented in GBP and the figures have been rounded to the nearest pound.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Incoming resources - Voluntary Donations

Income from donations is accounted for on receipt.

Incoming resources - Activities for generating funds

Incoming resources from fundraising activities are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Where income is received prior to fund raising activities being completed, such income is deferred within Other creditors until such time that the fund raising activities have been completed and the charity has an irrevocable right to the income.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable donations

Charitable donations are accounted for when an irrevocable commitment to make payment has been made.

Cash flow statement

The Association has taken advantage of the exemption from preparing a cash flow statement because it fulfils the required size criteria for a small entity.

Cash accounting policy

Cash and cash equivalents include cash in-hand and cash held in current accounts with UK banks.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

Association of Former Manchester United Players

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

Significant estimates and judgements

The preparation of the financial statements requires judgements, estimations and assumptions to be made that affect the reported values of assets, liabilities, income and expenses. The nature of estimation and judgement means that actual outcomes could differ from expectation. The trustees do not consider there to be any areas of significant estimate of judgement in preparing the financial statements.

Financial instruments

The Charities financial assets comprise debtors and cash at bank and in hand, all of which are initially measured at fair value and then subsequently measured at amortised cost.

The charities financial liabilities comprise other creditors which are initially measured at fair value and then subsequently measured at amortised cost.

2 Voluntary Donations

All voluntary donations arise from donations made to the charity in the year.

3 Income from other trading activities

	31 December 2021 £	31 December 2020 £
Sportsman's dinner	24,660	-
Remembering the old boys	15,586	-
Golf day	9,386	1,821
Sponsorship	36,000	36,000
	<u>85,632</u>	<u>37,821</u>

4 Expenditure on raising funds and other donations

	31 December 2021 £	31 December 2020 £
Sportsman's dinner	18,765	-
Reunions dinner	-	3,470
Remembering the old boys	14,982	-
Golf day	8,280	4,660
Administration	19,000	20,229
	<u>61,027</u>	<u>28,359</u>

Association of Former Manchester United Players

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

5 Charitable activities

Donations have been made to the following charities:

	31 December 2021 £	31 December 2020 £
Francis House	2,000	2,500
Combat Stress	-	2,000
Medical Equipment 4 Kids	1,000	2,000
Salford Harriers	1,000	2,000
St Anns Hospice	1,000	2,000
Reubens Retreat	1,000	1,500
Northenden Golf Club	500	600
Douglas Bader Foundation	1,000	1,000
West Coast Crash	1,000	1,000
Walthew House	1,000	1,000
Blythe House Hospice	1,000	1,000
Alzheimers Society	-	500
Reg Hunter	-	500
Rossendale Hospice	-	500
Snaps Leeds	-	500
Just Ice Poynton	500	-
Ronaldo print and ties	565	-
Bury Society For The Blind And Partially Sighted	1,000	-
Failsworth United	1,000	-
Donations individually less than £500	1,160	200
	14,725	18,800

6 Independent examiners remuneration

	2021 £	2020 £
Independent examination	1,320	900

7 Trustee Costs

The charity has no employees (2020: none). Two Trustees (2020: two Trustees) each received £5,000 fees (2020: £5,000) and reimbursement totalling £1,362 (2020: £176) for expenses.

8 Taxation

The Association is a registered charity and, as such, is entitled to certain tax exemptions on income and profits. The Association is not registered for VAT and, accordingly, all expenditure is recorded inclusive of any VAT incurred.

Association of Former Manchester United Players

Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)

9 Related party transactions

Mr A Wardle and Mr J Elms are both trustees of the charity. During the year they both received £5,000 (2020: £5,000) each for consultancy services provided to the charity.

10 Creditors	31 December 2021 £	31 December 2020 £
Accruals and deferred income	1,320	900
	1,320	900

11 Movement in funds

	At 1st January 2021 £	Incoming Resource resources expended £	Resource expended £	At 31st December 2021 £
Unrestricted income funds	16,839	85,632	(75,752)	26,719
Total Funds	16,839	85,632	(75,752)	26,719
	26,177	37,821	(47,159)	16,839
Total Funds	26,177	37,821	(47,159)	16,839

ASSOCIATION OF FORMER MANCHESTER UNITED PLAYERS TRUST FUND

England & Wales - Charity number 328101

Accounts

Association of Former Manchester United Players

Annual report and financial statements

for the year ended 31st December 2020

Registered Charity Number: 328101

Association of Former Manchester United Players

Annual report and financial statements for the year ended 31st December 2020

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Association of Former Manchester United Players

Trustees and advisors

Trustees

Mr Alan Wardle
Mr James Elms
Mr Wilfred McGuinness
Mr Alan Gowling

Registered Office

11 Ridgmont Road
Bramhall
Stockport
Cheshire
SK7 1JX

Independent Examiner

S Hutchinson
Beever and Struthers
St George's House
215-219 Chester Road
Manchester
M15 4JE

Solicitors

Linder Myers LLP
Phoenix House
45 Cross Street
Manchester
M2 4JF

Bankers

Barclays Bank
12 Crofts Bank Road
Urmston
Manchester
M41 0TS

Association of Former Manchester United Players

Trustees' Report for the year ended 31st December 2020

The Trustees present their report and audited financial statements of the charity for the year ended 31st December 2020.

Constitution and management

The constitution of the Association was established by a Trust Deed dated 24th November 1988. The registered name and trading name of the charity is the Association of Former Manchester United Players (the 'Association'). The charity is registered with the Charity Commission for England and Wales under registered number 328101. The address of the registered office is 11 Ridgmont Road, Bramhall, Stockport, Cheshire, SK7 1JX.

Trustees

The Trustees, who acted throughout the year and up to the date of this report, were as follows:-

Mr Alan Wardle
Mr James Elms
Mr Wilfred McGuinness
Mr Alan Gowling

The chairman of the Trustees was Mr Alan Wardle.

The Trustees are appointed by the members of the Association, and appropriately trained on induction. Advisors who acted throughout the year are listed on page 1.

Structure, governance and management

The management of the Association is run by the Trustees with co-opted assistance where appropriate. The Trustees hold regular meetings throughout the year at which appropriate fund raising events are agreed and organised, requests for charitable support are examined and the Association's current financial status is reviewed.

Plans for future periods

The Trustees plan to continue to increase the value of donations processed to charities as events that were cancelled due to COVID restrictions have been able to take place in the following year. They expect that the Association of Former Manchester United Players will continue in its current form into the foreseeable future.

Objectives and activities

The objective of the charity is to apply both the capital and income thereof to, or for, the relief of the poor and needy or to, or for, such other charitable purpose, institution, society or objective as the Association shall in duly constituted meeting from time to time direct.

Whilst the objective of the founding deed are wide, the Association is primarily concerned with the support of charities in Cheshire, Greater Manchester and Lancashire and charities nominated by members of the Association.

The Trustees have had regard to Charity Commission guidance on public benefit in section 4 of the Charities Act 2011 and believe the Charity contributes to public benefit by adding value to the charitable sector at minimal cost.

The Charity enables and encourages charitable giving and if a surplus is generated it is used to provide increased donations to charities and other good causes.

Association of Former Manchester United Players

Trustees' Report for the year ended 31st December 2020 (continued)

Results and activities

Total incoming resources during the year amounted to £37,821 (2019: £104,256). During the year the Trustees approved expenditure of £28,359 (2019: £89,545) to finance the fundraising activities and the provision of donations of £18,800 (2019: £7,555). The net outgoing resources amounted to £9,338 (2019: incoming £7,156) and this has been transferred to/from the accumulated unrestricted income fund.

Funds are primarily raised from events such as golf days and sportsman's dinners organised by the Association.

Investment policy

Investments are held in the form of short-term cash deposits at the appropriate interest rates at banking institutions.

Reserves policy

The Trustees regularly monitor the reserves policy and the level of reserves with the intention of ensuring that they are at all times adequate to meet all the committed donations and provide sufficient resources to finance forthcoming fund raising events. The balance held in unrestricted funds as at 31 December 2020 is £16,839 (2019: £26,177) which are all free reserves. The Trustees consider this is sufficient to cover any expenses that may occur in the future until such time as the fundraising programme is back up and running.

Risk Management

The Trustees have reviewed the risks to the Association and are satisfied with procedures in place to cover those risks. This involved identifying the types of risks the Charity faces and identifying any means of mitigating those risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Association of Former Manchester United Players

Trustees' Report for the year ended 31st December 2020 (continued)

Statement of Disclosure of Information to Independent Examiner

Each of the persons who is a Trustee at the date of approval of this report confirms that:

- so far as the Trustees are aware, there is no relevant information of which the charity's independent examiners are unaware; and
- the Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant accounts information and to establish that the charity's independent examiners are aware of that information.

Approved by the Board of Trustees and signed on its behalf by:



James Elms

...23... July 2022

Association of Former Manchester United Players

Independent Examiner's Report to the Trustees of the Association of Former Manchester United Players

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 December 2020.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My independent examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts 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 accounts to be reached.



.....
Sue Hutchinson - FCCA

Beever and Struthers
St. George's House
215 - 219 Chester Road
Manchester
M15 4JE

Date:.....27.07.2022.....

Association of Former Manchester United Players

Statement of financial activities for the year ended 31st December 2020

	Note	2020		2019
		Total funds		Total funds
		£	£	£
Income				
Income and endowments from:				
Donations and legacies	2	-	-	877
Income from other trading activities	3	37,821	37,821	103,379
Total income		<u>37,821</u>	<u>37,821</u>	<u>104,256</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	4	(28,359)	(28,359)	(89,545)
Expenditure on charitable activities	5	(18,800)	(18,800)	(7,555)
Total resources expended		<u>(47,159)</u>	<u>(47,159)</u>	<u>(97,100)</u>
Net movement in funds	12	(9,338)	(9,338)	7,156
Reconciliation of funds:				
Funds brought forward at 1st January		26,177	26,177	19,021
Fund carried forward at 31st December		<u>16,839</u>	<u>16,839</u>	<u>26,177</u>

The statement of financial activities includes all gains and losses in the year and prior year. All incoming /(outgoing) resources are derived from continuing activities.

All funds, current and prior year, are unrestricted.

Association of Former Manchester United Players

Balance sheet as at 31st December 2020

	Note	31st December 2020 £	31st December 2019 £
Current assets			
Cash at bank and in hand		17,739	27,077
Total current assets		<u>17,739</u>	<u>27,077</u>
Current Liabilities			
Creditors	10	900	900
Net Assets		<u>16,839</u>	<u>26,177</u>
The funds of the charity			
Unrestricted income funds / total charity funds		<u>16,839</u>	<u>26,177</u>

The financial statements on pages 6 to 11 were approved by the Board of Trustees on 23rd JULY 2022 and were signed on its behalf by:



James Elms

Date: 23rd JULY 2022

Charity Registration Number 328101

Association of Former Manchester United Players

Notes to the financial statements for the year ended 31st December 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity is a public benefit entity.

Basis of preparation

The financial statements have been prepared under the historical cost convention and on a going concern basis. The financial statements are presented in GBP and the figures have been rounded to the nearest pound.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Incoming resources - Voluntary Donations

Income from donations is accounted for on receipt.

Incoming resources - Activities for generating funds

Incoming resources from fundraising activities are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Where income is received prior to fund raising activities being completed, such income is deferred within Other creditors until such time that the fund raising activities have been completed and the charity has an irrevocable right to the income.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable donations

Charitable donations are accounted for when an irrevocable commitment to make payment has been made.

Cash flow statement

The Association has taken advantage of the exemption from preparing a cash flow statement because it fulfils the required size criteria for a small entity.

Cash accounting policy

Cash and cash equivalents include cash in-hand and cash held in current accounts with UK banks.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

Association of Former Manchester United Players

Notes to the financial statements for the year ended 31st December 2020 (continued)

Significant estimates and judgements

The preparation of the financial statements requires judgements, estimations and assumptions to be made that affect the reported values of assets, liabilities, income and expenses. The nature of estimation and judgement means that actual outcomes could differ from expectation. The trustees do not consider there to be any areas of significant estimate of judgement in preparing the financial statements.

Financial instruments

The Charities financial assets comprise debtors and cash at bank and in hand, all of which are initially measured at fair value and then subsequently measured at amortised cost.

The charities financial liabilities comprise other creditors which are initially measured at fair value and then subsequently measured at amortised cost.

2 Voluntary Donations

All voluntary donations arise from donations made to the charity in the year.

3 Income from other trading activities

		31st December 2020	31st December 2019
		£	£
Sportsman's dinner	} note 1	-	41,000
Reunion dinner		-	14,155
Golf day		1,821	12,224
Sponsorship		36,000	36,000
		<u>37,821</u>	<u>103,379</u>

4 Fundraising trading: cost of raising funds and other donations

		2020	2019
		£	£
Sportsman's dinner	} note 1	-	31,448
Reunions dinner		3,470	19,483
Golf day		4,660	18,475
Administration		20,229	20,139
		<u>28,359</u>	<u>89,545</u>

Note 1

Due to the effects of COVID, all events in the year were postponed. Costs had been incurred and an indetermined sum may be capable of being offset for events in future years but have been expensed in the current year.

Association of Former Manchester United Players

Notes to the financial statements for the year ended 31st December 2020 (continued)

5 Charitable activities

Donations have been made to the following charities:

	31st December 2020 £	31st December 2019 £
Francis House	2,500	-
Combat Stress	2,000	-
Medical Equipment 4 Kids	2,000	-
Salford Harriers	2,000	-
St Anns Hospice	2,000	-
Reubens Retreat	1,500	-
Northenden Golf Club	600	-
Douglas Bader Foundation	1,000	-
West Coast Crash	1,000	-
Walthew House	500	-
Blythe House Hospice	1,000	-
Alzheimers Society	500	-
Reg Hunter	500	-
Rosendale Hospice	500	-
Walthew House	500	-
Snaps Leeds	500	-
Destination Florida	-	2,000
St Patrick former pupils	-	1,000
HGC	-	500
D Law Legacy Trust	-	500
Donations individually less than £500	200	3,555
	<u>18,800</u>	<u>7,555</u>

6 Independent examiners remuneration

	31st December 2020 £	31st December 2019 £
Independent examination	<u>900</u>	<u>900</u>

7 Trustee Costs

The charity has no employees (2019: none). Two Trustees (2019: two Trustees) each received £5,000 fees (2019: £5,000) and reimbursement totalling £176 (2019: £663) for expenses.

8 Taxation

The Association is a registered charity and, as such, is entitled to certain tax exemptions on income and profits. The Association is not registered for VAT and, accordingly, all expenditure is recorded inclusive of any VAT incurred.

9 Related party transactions

Mr A Wardle and Mr J Elms are both trustees of the charity. During the year they both received £5,000 (2019: £5,000) each for consultancy services provided to the charity.

Association of Former Manchester United Players

Notes to the financial statements for the year ended 31st December 2020 (continued)

10 Creditors	31st December 2020 £	31st December 2019 £
Accruals and deferred income	900	900
	<u>900</u>	<u>900</u>

11 Movement in funds

	At 1st January 2019 £	Incoming resources £	Resource expended £	At 31st December 2019 £
Unrestricted income funds	19,021	104,256	(97,100)	26,177
Total Funds	<u>19,021</u>	<u>104,256</u>	<u>(97,100)</u>	<u>26,177</u>

	At 1st January 2020 £	Incoming resources £	Resource expended £	At 31st December 2020 £
Unrestricted income funds	26,177	37,821	(47,159)	16,839
Total Funds	<u>26,177</u>	<u>37,821</u>	<u>(47,159)</u>	<u>16,839</u>

12 Statement of financial activities for the year ended 31st December 2019

		Unrestricted funds £	Total funds £
Income			
Income and endowments from:			
Donations and legacies	2	877	877
Income from other trading activities	3	103,379	103,379
Total income		<u>104,256</u>	<u>104,256</u>
Expenditure			
Expenditure on raising funds:			
Costs of other trading activities	4	(89,545)	(89,545)
Expenditure on charitable activities	5	(7,555)	(7,555)
Total resources expended		<u>(97,100)</u>	<u>(97,100)</u>
Net movement in funds	12	7,156	7,156
Reconciliation of funds:			
Funds brought forward at 1st January		26,177	26,177
Fund carried forward at 31st December		<u>33,333</u>	<u>33,333</u>