Company registration number: 06276887

Charity registration number: 1121232

Bury Football Foundation

Trustees' Report and Financial Statements

30 June 2026

Carter Collins & Myer
Chichester House
2 Chichester Street
Rochdale
Lancashire
OL16 2AX

Bury Football Foundation

Company registration number: 06276887

Charity registration number: 1121232

Bury Football Foundation Directors'/Trustees' Report 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounting in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity utilises the power of sport to engage the community and the surrounding arears in activity with the aim of improving health, education, inclusion and social wellbeing.
We have taken the commission's public benefit guidance into account when making any decision it is relevant to.

FINANCIAL REVIEW

Financial Position

The trustees note that the reported loss for the 18-month period should be considered in the context of the change in the charity's financial year end.

The charity has continued to incur an underlying loss during the period. However, the reported loss is significantly affected by the fact that the accounts cover 18 months rather than the usual 12 months. Historically, the charity's financial year ended in December, while the main source of income from football pitch hire was invoiced annually in July/August for the 12-month period from July to June. Consequently, the previous accounts generally included one year's pitch hire income.

Following the change in the financial year end to June, these accounts cover an 18-month period. As a result, they include 18 months of expenditure but only 12 months of the main pitch hire income. This timing difference creates a mismatch between the income and expenditure recognised in the accounts and increases the reported loss for the period.

Going forward, the charity's accounts will cover 12-month periods ending in June. This will provide a more representative basis for assessing the charity's financial performance and comparing pitch hire income with the expenditure incurred in operating and maintaining the facilities.

The trustees recognise that, although the change in year end has affected the reported result, the underlying financial position remains an area for continued monitoring.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The Charity operates under a memorandum and articles of association is limited by guarantee with no shares. The appointment of all trustees is done so in line with the charities own trustees handbook, which incorporates a trustees job specification and conflict of interest policy.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number

06276887 (England and Wales)

Registered Charity Number
1121232

Registered Office
Chichester House
2 Chichester Street
Rochdale, Lancashire
OL16 2AX

Trustees
Mr K J Maddock Reporter
Ms J E Neville (Resigned 20th April 2026)
Mr G Thomas Chief Executive
Ms A Warwood Charity Manager
Mr L Chapman (Appointed 19th June 2026)
Mr S Paynter (Appointed 19th June 2026)
Mr B Quarmby (Appointed 19th June 2026)

Company Secretary
Ms A Warwood

Approved by order of the board of trustees and signed on its behalf by:



Ms A Warwood
Trustee
30th September 2026

Independent Examiners' Report
to the members of Bury Football Foundation

I report on the unaudited accounts of Bury Football Foundation for the year ended 30 June 2026 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Respective responsibilities of trustee and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I am qualified to undertake the examination, being a qualified member of the Association of International Accountants

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedure 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 examination was carried out in accordance with 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 statement below

Independent Examiner's Statement Report

No matters have come to my attention in the 2026 Financial Statements, which gives me

(1) reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006, and to prepare accounts which accord with the accounting records, comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice – Accounting and Reporting by Charities

  Have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Carter Collins and Myer Accountants
Robert Newman
DATE: 1st October 2026

Bury Football Foundation

Statement of Financial Activities for the Year Ended 30 June 2026

	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2024 £
Incoming resources					
Grants		9,371	-	9,371	19,027
Donations		260		260	
Other Trading Activities	2	86,916	-	86,916	85,394
Total incoming resources		96,547	-	96,547	104,421
Resources expended					
Raising Funds	3	-	-	-	-
Charitable Activities	4	65,825	-	65,825	51,028
Other	5	77,950	-	77,950	61,451
Total resources expended		143,775	-	143,775	112,479
Net movement in funds		(47,228)	-	(47,228)	(8,058)
Reconciliation of Funds					
Total funds brought forward	12	77,370		77,370	73,594
Total funds carried forward	12	30,142	-	30,142	65,536

The statement of financial activities includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

Bury Football Foundation

Balance Sheet as at 30 June 2026

		Unrestricted £	Restricted £	2026 £	2024 £
Fixed Assets					
Tangible assets	8	949	0	949	4,469
		949	0	949	4,469
Current Assets					
Debtors	9	14,872	0	14,872	39,031
Cash at bank and in hand		15,863	0	15,863	40,076
		30,734	0	30,734	79,107
Creditors	10				
Amounts falling due in one year		(1,542)	0	(1,542)	(1,547)
Net Current Assets		29,193	0	29,193	77,560
Amounts falling due after more than one year		0	0	0	0
Net Assets		30,142	0	30,142	82,029
Funds of the Charity					
Unrestricted funds	12			30,142	77,370
Restricted funds	12				
Total Funds		0	0	30,142	77,370

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

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

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

The notes on the following pages form part of these accounts.

Approved by the Board and signed on their behalf by:

Alison Warwood

Ms A Warwood
Trustee
Approved by the board on 30th September 2026

Bury Football Foundation

Notes to the Financial Statements

1 Accounting policies

Basis of preparation

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 Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevent accounting policy note(s).

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestriced funds of the charity which the trustees have deciced at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be soley used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

Incoming resources

Incoming is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

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

Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remains with the lessor, are charged to the Statement of Financial Activities in the year in which they fall due.

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. Individual items costing less than £500 are not capitalised.

Depreciation is provided at the following annual rates in order to write off each asset over its estimates useful life.

Freehold Property	10% straight line
Plant and Machinery	25% reducing balance

Pensions

The charity operates a stakeholder pension scheme for its staff. The assets of the scheme are held separately from those of the charity in an independently administered fund. Details of the charity’s contribution are given in Note 9 to these accounts.

2 **Other trading activities**	**Unrestricted**	**Restricted**	**2026**	**2024**
	£	**£**	**£**	**£**
Astroturf bookings	75,374	0	75,374	71,390
Grass pitch bookings	11,402	0	11,402	13,764
Facility Hire	140	0	140	240
	86,916	0	86,916	85,394

3 **Expenditure on raising funds**	**Unrestricted**	**Restricted**	**2026**	**2024**
	£	**£**	**£**	**£**
Pensions	-	-	-	-
	-	-	-	-

4 **Expenditures on Charitable Activities**	**Unrestricted**	**Restricted**	**2026**	**2024**
	£	**£**	**£**	**£**
Wages	56,646	-	56,646	46,786
Light and heat	9,179	-	9,179	4,242
	65,825	0	65,825	51,028

5 **Expenditure - Other**	**Unrestricted**	**Restricted**	**2026**	**2024**
	£	**£**	**£**	**£**
Cleaning	3,355	-	3,355	2,684
Site Maintenance	60,771	-	60,771	40,153
Subscriptions	264	-	264	477
Insurance	1,846	-	1,846	1,281
Security	4,011	-	4,011	3,840
Advertising	-	-	-	-
Accountancy and Legal fees	2,547	-	2,547	3,522
Telephone	1,338	-	1,338	1,520
Sundry	298	-	298	-
Depreciation	3,520	-	3,520	7,974
	77,950	0	77,950	61,451

6 **Net Incoming / (outgoing resources**	**Unrestricted**	**Restricted**	**2026**	**2024**
	£	**£**	**£**	**£**
This is stated after charging:				
Depreciation of owned fixed assets	3,520	-	3,520	7,974
	3,520	-	3,520	7,974

7 **Trustees remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 30 June 2026 nor for the year ended 31 December 2024

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2026 nor for the year ended 31 December 2024

8 **Staff costs**

The average monthly number of employees during the year was as follows:

	30.06.26	31.12.24
Charitable Activities	2	2

No employee received emoluments of more than £60,000 per annum.

8 **Tangible Fixed Assets**

	Freehold Property	Plant and Machinery	Fixtures and fittings	Total
			£	£
COST				
At 1 January 2025	75,515	23,693	4,271	103,480
Additions	-	-	-	-
Disposals	-	-	-	-
At 30 June 2026	75,515	23,693	4,271	103,480
DEPRECIATION				
At 1 January 2025	72,312	22,428	4,271	99,011
Charges	3,204	316	-	3,520
Disposals	-	-	-	-
At 30 June 2026	75,515	22,744	4,271	102,531
NBV				
At 31 December 2024	3,204	1,265	0	4,469
At 30 June 2026	0	949	0	949

9 **Debtors**	Unrestricted	Restricted	2026	2024
	£	£	£	£
Trade Debtors	0	-	0	36,142
Prepayments	14,872	-	14,872	2,889
	14,872	0	14,872	39,031

10 **Creditors: amounts falling due**

	Unrestricted £	Restricted £	2026 £	2024 £
Trade Creditors	0	-	0	0
Accruals	1,497	-	1,497	1,434
Social security and other taxes	2	-	2	0
Pensions	43	-	43	113
	1,542	0	1,542	1,547

11 **Taxation**

The charity is exempt from tax on income and gains falling within S505 of the income & Corporation Taxes Act 1988 (ICTA 1998) or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity

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Fund Movement	At 01.01.2025	Incoming resources	Outgoing resources	Transfers	At 30.06.2026
Unrestricted Funds					
General Funds	77,370	96,547	(143,775)	0	30,142
	77,370	**96,547**	**(143,775)**	**0**	**30,142**
Total Funds	**77,370**	**96,547**	**(143,775)**	**0**	**30,142**