Registered Charity Number: 328101

Association of Former Manchester United Players

Annual report and financial statements

for the year ended 31 December 2025

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)
Mr Aaron Burns (appointed 7 November 2025)

Registered Office
11 Ridgmont Road
Bramhall
Stockport
Cheshire
SK7 1JX

Independent Examiner
I.G. Morris
Downham Morris & Co Limited
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 2025.

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 objectives 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)
Mr Aaron Burns (appointed 7 November 2025)

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.

Results and activities
Total incoming resources during the year amounted to £63,017 (2024: £55,427). During the year the Trustees approved expenditure of £40,120 (2024: £57,460) to finance the fundraising activities and the provision of donations of £13,467 (2024: £7,000). The net incoming resources amounted to £9,430 (2024: outgoing £9,033) and this has been transferred to/from the accumulated unrestricted income fund.

Funds are primarily raised from events such as 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 2025, 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 2025 is £25,942 (2024: £16,512) of which £15,942 (2024: £6,512) 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 23/10/2026.. and signed on its behalf by:

James Brian Elms (Oct 23, 2026 16:34:43 GMT+1)
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 23/10/202. and signed on its behalf by:

James Brian Elms (Oct 23, 2026 16:34:43 GMT+1)

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 2025.

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 Limited

Date 23/10/2026

Association of Former Manchester United Players

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Other trading activities	2	63,017	55,427
Total income		63,017	55,427
Expenditure on:			
Other trading activities	3	(40,120)	(57,460)
Expenditure on charitable activities	4	(13,467)	(7,000)
Total resources expended		(53,587)	(64,460)
Net movement in funds	11	9,430	(9,033)
Reconciliation of funds:			
Total funds brought forward		16,512	25,545
Total funds carried forward		25,942	16,512

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 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	-	-
Current assets			
Cash at bank and in hand		27,142	17,712
Total current assets		27,142	17,712
Current Liabilities			
Creditors	10	(1,200)	(1,200)
Net Assets		25,942	16,512
Funds of the charity			
Unrestricted income / total charity funds	11	25,942	16,512

The financial statements on pages 6 to 11 were approved by the Board of Trustees on 23/10/2026. and were signed on its behalf by:

James Brian Elms (Oct 23, 2026 16:34:43 GMT+1)

James Elms
Trustee

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

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 fundraising 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.

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 2025 £	31 December 2024 £
Sportsman's dinners	10,003	16,912
Reunion dinners	50,284	16,620
Auctions & raffles	2,730	3,870
Golf days	-	6,345
Sponsorship	-	11,680
	63,017	55,427

3 Expenditure on raising funds and other donations

	31 December 2025 £	31 December 2024 £
Sportsman's dinners	1,700	6,789
Reunions dinners	6,827	5,843
Remembering the Old Boys	317	7,050
Golf days	360	11,456
Golf shirts and merchandise	900	749
Administration	30,016	25,573
	40,120	57,460

4 Charitable activities

Donations have been made to the following charities:

	31 December 2025 £	31 December 2024 £
Bury Society For The Blind And Partially Sighted	1,000	1,000
Francis House	1,000	1,000
Reubens Retreat	1,450	1,000
St Anns Hospice	1,000	1,000
Waltham House	1,000	1,000
West Coast Wheelchair	1,000	1,000
John Ashton	5,000	-
Salford Harriers	1,000	-
Donations individually less than £500	1,017	1,000
	13,467	7,000

5 Independent examiners remuneration

	2025 £	2024 £
Independent examination	660	550

6 Trustees Costs

The charity has no employees (2024: none). 2 Trustees (2024: 2 Trustees) received £9,250 (2024: £2,500 and reimbursement totaling £nil (2024: £nil) 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 received £2,500 and £6,750 respectively (2024: £2,500 each) for consultancy services provided to the charity.

9 Tangible fixed assets

	Computer Equipment £
Cost	
Brought forward	2,301
At 31 December 2025	2,301
Depreciation	
Brought forward	2,301
Charge for the year	-
At 31 December 2025	2,301
Net book value	
At 31 December 2025	-

10 Creditors

	31 December 2025 £	31 December 2024 £
Accruals and deferred income	1,200	1,200
	1,200	1,200