

Registered number
12282928

BURY FOOTBALL CLUB (2019) LTD

Report and Accounts

30 June 2025

BURY FOOTBALL CLUB (2019) LTD
Registered number: 12282928
Directors' Report

The directors present their report and accounts for the year ended 30 June 2025.

Principal activities

The company's principal activity during the year continued to be that of a football club.

Directors

The following persons served as directors during the year:

Mr M Howarth
Mr J G Woodhead
Mr J P R Newby
Mr N D Sears (resigned 11 November 2024)
Mrs C Lynchey (appointed 31 March 2025)

Directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Registered number: 12282928

Directors' Report

Disclosure of information to auditors

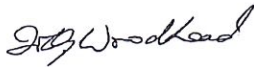
Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 27 November 2025 and signed on its behalf.



Mr J G Woodhead
Director



BURY FOOTBALL CLUB (2019) LTD
Independent auditor's report
to the members of BURY FOOTBALL CLUB (2019) LTD

Opinion

We have audited the financial statements of Bury Football Club (2019) Ltd (the 'Company') for the year ended 30 June 2025, which comprise the Profit and Loss Account, Balance Sheet, Statement of Changes in Equity, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 June 2025 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

BURY FOOTBALL CLUB (2019) LTD
Independent auditor's report
to the members of BURY FOOTBALL CLUB (2019) LTD

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the statement of directors' responsibilities set out on page 1, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company; and
- we assessed the extent of compliance with the laws and regulations through making enquiries of management.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud may occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considered the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships; and

BURY FOOTBALL CLUB (2019) LTD
Independent auditor's report
to the members of BURY FOOTBALL CLUB (2019) LTD



- tested journal entries to identify unusual transactions.

In response to risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves the intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities> This description forms part of our

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Peter Nicol BSc FCA
(Senior Statutory Auditor)
for and on behalf of
Horsfield & Smith Ltd
Statutory Auditor
27 November 2025

Tower House
269 Walmersley Road
Bury
Lancs
BL9 6NX

BURY FOOTBALL CLUB (2019) LTD
Profit and Loss Account
for the year ended 30 June 2025

	2025 £	2024 £
Turnover	683,615	739,985
Cost of sales	(621,123)	(526,956)
Gross profit	<u>62,492</u>	<u>213,029</u>
Administrative expenses	(627,008)	(284,076)
Other operating income	491,132	76,896
Operating (loss)/profit	<u>(73,384)</u>	<u>5,849</u>
Interest receivable	75	-
(Loss)/profit before taxation	<u>(73,309)</u>	<u>5,849</u>
Tax on (loss)/profit	-	-
(Loss)/profit for the financial year	<u>(73,309)</u>	<u>5,849</u>

BURY FOOTBALL CLUB (2019) LTD**Registered number:** 12282928**Balance Sheet****as at 30 June 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	4	832,332	689,988
Current assets			
Stocks		6,764	19,083
Debtors	5	135,465	173,873
Cash at bank and in hand		64,087	195,035
		<u>206,316</u>	<u>387,991</u>
Creditors: amounts falling due within one year	6	(284,921)	(338,131)
Net current (liabilities)/assets		<u>(78,605)</u>	<u>49,860</u>
Total assets less current liabilities		<u>753,727</u>	<u>739,848</u>
Creditors: amounts falling due after more than one year	7	(342,188)	(405,000)
Net assets		<u>411,539</u>	<u>334,848</u>
Capital and reserves			
Called up share capital		75,000	75,000
Capital contribution reserve	8	470,000	320,000
Profit and loss account		(133,461)	(60,152)
Shareholders' funds		<u>411,539</u>	<u>334,848</u>

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Mr M Howarth
Director

Approved by the board on 27 November 2025

BURY FOOTBALL CLUB (2019) LTD
Statement of Changes in Equity
for the year ended 30 June 2025

	Share capital £	Capital contribution reserve £	Profit and loss account £	Total £
At 1 July 2023	75,000	-	(66,001)	8,999
Profit for the financial year			5,849	5,849
Additions		320,000		320,000
At 30 June 2024	<u>75,000</u>	<u>320,000</u>	<u>(60,152)</u>	<u>334,848</u>
At 1 July 2024	75,000	320,000	(60,152)	334,848
Loss for the financial year			(73,309)	(73,309)
Additions		150,000		150,000
At 30 June 2025	<u>75,000</u>	<u>470,000</u>	<u>(133,461)</u>	<u>411,539</u>

BURY FOOTBALL CLUB (2019) LTD
Notes to the Accounts
for the year ended 30 June 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Going concern

At the time of signing these accounts, having considered the economic climate, the Directors expectations and intentions for the next twelve months, and the availability of working capital, the Directors are of the opinion that the Company will remain viable for the foreseeable future and therefore these Financial Statements have been prepared on the Going Concern basis.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

3 G Pitch	over 8 years
Main stand fire protection	over 10 years
Motor vehicle	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

BURY FOOTBALL CLUB (2019) LTD
Notes to the Accounts
for the year ended 30 June 2025

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Grants

Grants are accounted for under the accruals model as permitted by FRS102. Grants relating to expenditure on fixed assets are recognised in income over the expected useful life of the asset. The deferred element of the grant is included in creditors as deferred income.

Grants of a revenue nature are recognised in the profit and loss account in the same period as the related expenditure.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

BURY FOOTBALL CLUB (2019) LTD
Notes to the Accounts
for the year ended 30 June 2025

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Audit information

The audit report is unqualified.

Senior statutory auditor:	Peter Nicol BSc FCA
Firm:	Horsfield & Smith Ltd
Date of audit report:	27 November 2025

3 Employees	2025 Number	2024 Number
Average number of persons employed by the company	46	31

4 Tangible fixed assets

	Leasehold improvements £	Plant and machinery etc £	Motor vehicles £	Total £
Cost				
At 1 July 2024	644,683	54,326	-	699,009
Additions	132,335	108,065	700	241,100
At 30 June 2025	777,018	162,391	700	940,109
Depreciation				
At 1 July 2024	-	9,021	-	9,021
Charge for the year	73,870	24,851	35	98,756
At 30 June 2025	73,870	33,872	35	107,777
Net book value				
At 30 June 2025	703,148	128,519	665	832,332
At 30 June 2024	644,683	45,305	-	689,988

Depreciation has not been charged on the fire protection as it was only just completed at the year end.

BURY FOOTBALL CLUB (2019) LTD
Notes to the Accounts
for the year ended 30 June 2025

5 Debtors	2025	2024
	£	£
Trade debtors	66,973	69,453
VAT	-	54,926
Loan - Bury FC Community Sports Trust Ltd	5,000	5,000
Other debtors	63,492	44,494
	<u>135,465</u>	<u>173,873</u>
 6 Creditors: amounts falling due within one year	 2025	 2024
	£	£
Grant	56,250	45,000
Trade creditors	55,872	36,955
Amounts owed to group undertakings	-	150,000
Taxation and social security costs	14,097	2,195
Other creditors	158,702	103,981
	<u>284,921</u>	<u>338,131</u>
 7 Creditors: amounts falling due after one year	 2025	 2024
	£	£
Long term grant	<u>342,188</u>	<u>405,000</u>
 8 Capital contribution reserve	 2025	 2024
	£	£
At 1 July 2024	320,000	-
Additions	150,000	320,000
At 30 June 2025	<u>470,000</u>	<u>320,000</u>

9 Controlling party

The company is controlled by the Football Supporters' Society of Bury Limited a community benefit society registered with the Financial Conduct Authority by way of it owning all of the issued share capital. Its registered office is:

Gigg Lane
Bury
Lancs
BL9 9HR

BURY FOOTBALL CLUB (2019) LTD
Notes to the Accounts
for the year ended 30 June 2025

10 Other information

BURY FOOTBALL CLUB (2019) LTD is a private company limited by shares and incorporated in England. Its registered office is:
Gigg Lane
Bury
Lancs
BL9 9HR

BURY FOOTBALL CLUB (2019) LTD**Detailed profit and loss account****for the year ended 30 June 2025***This schedule does not form part of the statutory accounts*

	2025 £	2024 £
Sales	683,615	739,985
Cost of sales	(621,123)	(526,956)
Gross profit	<u>62,492</u>	<u>213,029</u>
Administrative expenses	(627,008)	(284,076)
Other operating income	491,132	76,896
Operating (loss)/profit	<u>(73,384)</u>	<u>5,849</u>
Interest receivable	75	-
(Loss)/profit before tax	<u>(73,309)</u>	<u>5,849</u>

BURY FOOTBALL CLUB (2019) LTD**Detailed profit and loss account****for the year ended 30 June 2025***This schedule does not form part of the statutory accounts*

	2025 £	2024 £
Sales		
Sales	683,615	739,985
Cost of sales		
Purchases	163,776	116,904
Direct labour	425,704	345,620
Training Costs	4,217	29,245
Groundshare	-	3,490
Commissions payable	17,286	21,147
Other direct costs	10,140	10,550
	621,123	526,956
Administrative expenses		
Employee costs:		
Wages and salaries	178,593	47,223
Pensions	20,650	5,377
Employer's NI	17,327	1,742
Staff training and welfare	6,504	7,104
Travel and subsistence	13,811	13,734
Motor expenses	1,889	-
	238,774	75,180
Premises costs:		
Rates	36,808	15,976
Light and heat	24,942	8,759
Cleaning	12,125	4,734
	73,875	29,469
General administrative expenses:		
Telephone and internet	1,216	947
Postage	28	8
Stationery and printing	2,592	452
Subscriptions	8,878	2,818
Bank charges	8,661	4,285
Insurance	3,310	2,134
Software	20,573	11,840
Repairs and maintenance	77,133	80,257
Depreciation	98,756	5,597
Health & Safety	26,500	21,735
Sundry expenses	23,033	14,398
	270,680	144,471
Legal and professional costs:		
Audit fees	14,885	11,008
Consultancy fees	12,350	-
Advertising and PR	9,364	2,528
Other legal and professional	7,080	21,420
	43,679	34,956
	627,008	284,076

BURY FOOTBALL CLUB (2019) LTD**Detailed profit and loss account****for the year ended 30 June 2025***This schedule does not form part of the statutory accounts*

	2025	2024
	£	£
Other operating income		
Pitch hire	126,006	-
Amortisation of grant	51,563	-
Draws and donations	46,749	31,800
Other operating income	<u>266,814</u>	<u>45,096</u>
	<u>491,132</u>	<u>76,896</u>