

Registered number
RS009094

FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED

Report and Accounts

30 June 2025

FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED

Registered number: RS009094

Directors' Report

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

Principal activities

The principal activity of the company in the year under review was to aid in the running of the football club and serving the local community.

Directors

The following members served as directors during the year:

Michael Howarth
Philip Young (resigned 8 November 2024)
John Newby
Rodney Peters
John Woodhead
Marcel DeMatas (resigned 8 November 2024)
Michael Goodier
Darren Bernstein (resigned 18 December 2024)
Ian Pearson
John Raftery (appointed 3 March 2025)
Jon Wiggans (appointed 3 March 2025)
Gareth Castick (appointed 3 March 2025)

Directors' responsibilities

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

Co-operative and Community Benefit Societies Legislation 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.

FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED

Registered number: RS009094

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.

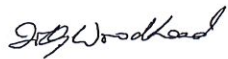
Small company provisions

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.

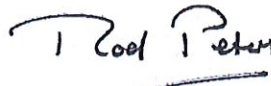
This report was approved by the board on 27 November 2025 and signed on its behalf.



Mr M Howarth
Director



Mr J Woodhead
Director



Mr R Peters
Secretary



FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED
Independent auditor's report
to the members of FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED

Opinion

We have audited the financial statements of Football Supporters' Society of Bury (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 accounts:

- give a true and fair view of the state of the company's affairs as at 30 June 2025 and of its profit 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.

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 where 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



FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED
Independent auditor's report
to the members of FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED

- 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

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 and claims.

FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED
Independent auditor's report
to the members of FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED



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 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 auditor's report.

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

FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED
Profit and Loss Account
for the year ended 30 June 2025

	2025	2024
	£	£
Turnover	104,340	100,006
Administrative expenses	(5,523)	(8,638)
Other operating income	2,738	304,625
Operating profit	<u>101,555</u>	<u>395,993</u>
Profit before taxation	<u>101,555</u>	<u>395,993</u>
Tax on profit	-	-
Profit for the financial year	<u>101,555</u>	<u>395,993</u>

FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED

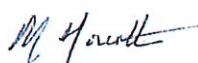
Registered number: RS009094

Balance Sheet

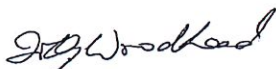
as at 30 June 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	4	5	25
Investments	5	1,323,628	1,125,873
		<u>1,323,633</u>	<u>1,125,898</u>
Current assets			
Debtors	6	3,900	152,250
Cash at bank and in hand		245,398	189,003
		<u>249,298</u>	<u>341,253</u>
Creditors: amounts falling due within one year	7	(7,280)	(3,253)
Net current assets		<u>242,018</u>	<u>338,000</u>
Net assets		<u>1,565,651</u>	<u>1,463,898</u>
Capital and reserves			
Called up share capital		1,978	1,780
Capital contingency reserve		60,000	-
Profit and loss account		1,503,673	1,462,118
Shareholders' funds		<u>1,565,651</u>	<u>1,463,898</u>

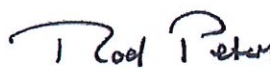
The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Mr M Howarth
Director



Mr J Woodhead
Director



Mr R Peters
Secretary

Approved by the board on 27 November 2025

FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED

Registered number: RS009094

Balance Sheet

as at 30 June 2025

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Mr M Howarth
Director

Mr J Woodhead
Director

Mr R Peters
Secretary

Approved by the board on 27 November 2025

FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED
Statement of Changes in Equity
for the year ended 30 June 2025

	Share capital £	Profit and loss account £	Capital contingency reserve £	Total £
At 1 July 2023	-	1,066,125		1,066,125
Profit for the financial year		395,993		395,993
Shares issued	1,780			1,780
At 30 June 2024	<u>1,780</u>	<u>1,462,118</u>		<u>1,463,898</u>
At 1 July 2024	1,780	1,462,118	-	1,463,898
Profit for the financial year		101,555		101,555
Transfer to contingency reserve		(60,000)		(60,000)
Transfer from profit and loss account			60,000	60,000
Shares issued	198			198
At 30 June 2025	<u>1,978</u>	<u>1,503,673</u>	<u>60,000</u>	<u>1,565,651</u>

FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED
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), the Companies Act 2006, and the Cooperative and Community Benefit Societies Act 2014.

Preparation of consolidated financial statements

The financial statements contain information about Football Supporters' Society of Bury Limited as an individual company and do not contain financial information as part of a group.

The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts, rebates and value added taxes.

Grant income

Grant income is recognised in the period to which it relates except for specific project grants which are only recognised in the period received to the extent that related expenditure has been incurred.

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:

Fixtures, fittings, tools and equipment	over 5 years
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Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

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.

FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED

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.

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.

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	<u>0</u>	<u>0</u>

4 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 July 2024	<u>100</u>
At 30 June 2025	<u>100</u>
Depreciation	
At 1 July 2024	75
Charge for the year	<u>20</u>
At 30 June 2025	<u>95</u>
Net book value	
At 30 June 2025	<u>5</u>
At 30 June 2024	<u>25</u>

FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED
Notes to the Accounts
for the year ended 30 June 2025

5 Investments

	Investments in subsidiary undertakings £
Cost	
At 1 July 2024	1,125,873
Bury FC (2019) Ltd	150,000
The Bury Football Club Company Ltd	47,755

At 30 June 2025	<u>1,323,628</u>
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The company's investments at the Balance Sheet date in the share capital of companies include the following:

Subsidiaries

Bury Football Club (2019) Limited
Registered Office: England
Nature of business: Football Club

	% holding	
Class of shares: Ordinary	100	
		2025 £
Aggregate capital and reserves		411,539
Profit/(Loss) for the year		<u>(73,309)</u>

The Board consider that the preparation of consolidated group accounts is inappropriate as the businesses of the Society and its subsidiary are so different that they cannot reasonably be treated as a single undertaking. In addition, the Board consider that the consolidation would cause unnecessary cost and delay versus the benefit to members given that both are audited at the same time. Therefore group accounts have not been produced in accordance with the exemptions set out in the successor legislation in Section 99 of the Co-operative and Community Benefits Societies Act 2014.

6 Debtors	2025 £	2024 £
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	150,000
Other debtors	3,900	2,250
	<u>3,900</u>	<u>152,250</u>

7 Creditors: amounts falling due within one year	2025 £	2024 £
Taxation and social security costs	-	103
Other creditors	7,280	3,150
	<u>7,280</u>	<u>3,253</u>

FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED
Notes to the Accounts
for the year ended 30 June 2025

8 Contingent liabilities

There is a contingent liability for the government grant amounting to £1,000,000. The grant was spent on the purchase of both the stadium and the new pitch. This would only become payable in the event that the stadium was sold at some point in the next 22 years.

9 Capital contingency reserve - football pitch replacement

The capital contingency reserve has been established to provide for the eventual replacement of the football pitch. The reserve is designated to ensure that adequate funds are available to meet the cost of resurfacing or full replacement at the end of the pitch's useful life.

Based on industry guidance, the expected replacement cycle of a 3G artificial football pitch is 8-10 years, depending on usage levels and maintenance standards.

To provide for this liability, an annual transfer of £60,000 is to be made to the reserve, ensuring that sufficient funds are accumulated over the pitch's lifecycle. The reserve will only be utilised for the specific purpose of football pitch replacement and associated capital works.

Sensitivity

The adequacy of the annual provision and the reserve balance will be reviewed annually and adjusted as necessary to reflect updated cost projections and lifecycle assessments.

10 Other information

FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED is a community benefit society registered with the Financial Conduct Authority. Its registered office is:

Gigg Lane
Bury
Lancs
BL9 9HR

FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED**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	104,340	100,006
Administrative expenses	(5,523)	(8,638)
Other operating income	2,738	304,625
Operating profit	<u>101,555</u>	<u>395,993</u>
Profit before tax	<u>101,555</u>	<u>395,993</u>

FOOTBALL SUPPORTERS' SOCIETY OF BURY LIMITED**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	<u>104,340</u>	<u>100,006</u>
Administrative expenses		
General administrative expenses:		
Bank charges	4,567	3,819
Insurance	-	579
Software	936	552
Depreciation	20	20
Sundry expenses	-	793
	<u>5,523</u>	<u>5,763</u>
Legal and professional costs:		
Accountancy fees	-	375
Other legal and professional	-	2,500
	<u>-</u>	<u>2,875</u>
	<u>5,523</u>	<u>8,638</u>
Other operating income		
Other operating income	<u>2,738</u>	<u>304,625</u>