

Registered number  
13907755

THE BURY FOOTBALL CLUB COMPANY LIMITED

Report and Accounts

30 June 2025

## **THE BURY FOOTBALL CLUB COMPANY LIMITED**

**Registered number:** 13907755

### **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 the running of a football stadium.

#### **Directors**

The following persons served as directors during the year:

Mr M Barker  
Mr J Woodhead (resigned 21 February 2025)  
Mr I Pearson  
Mr M De Matas (resigned 13 November 2024)  
Mr D Bernstein (resigned 18 December 2024)  
Mr D Manchester  
Mr I Harrop  
Mr M Howarth (appointed 13 November 2024)  
Mr M P Goodier (appointed 16 January 2025)  
Mr J V Wiggins (appointed 14 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.

#### **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.

**THE BURY FOOTBALL CLUB COMPANY LIMITED**


**Registered number: 13907755**

**Directors' Report**

**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.

A handwritten signature in black ink, appearing to read 'M. Howarth', with a horizontal line extending from the end of the signature.

Mr M Howarth  
Director



**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Independent auditor's report**  
**to the members of THE BURY FOOTBALL CLUB COMPANY LIMITED**



**Opinion**

We have audited the financial statements of THE BURY FOOTBALL CLUB COMPANY LIMITED (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 the 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.





**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Independent auditor's report**  
**to the members of THE BURY FOOTBALL CLUB COMPANY LIMITED**

**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 the 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.

**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Independent auditor's report**  
**to the members of THE BURY FOOTBALL CLUB COMPANY 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 for the audit of the accounts 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

**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Profit and Loss Account**  
**for the year ended 30 June 2025**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
Turnover	36,721	235,030
Cost of sales	-	(142,859)
<b>Gross profit</b>	<u>36,721</u>	<u>92,171</u>
Administrative expenses	(67,635)	(162,555)
Other operating income	-	20,494
<b>Operating loss</b>	<u>(30,914)</u>	<u>(49,890)</u>
Interest receivable	-	10
<b>Loss before taxation</b>	<u>(30,914)</u>	<u>(49,880)</u>
Tax on loss	-	-
<b>Loss for the financial year</b>	<u>(30,914)</u>	<u>(49,880)</u>



**THE BURY FOOTBALL CLUB COMPANY LIMITED**

Registered number: 13907755

**Balance Sheet**

as at 30 June 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Intangible assets	4	2,000	3,000
Tangible assets	5	1,343,748	1,361,765
Investments	6	20,000	20,000
		<u>1,365,748</u>	<u>1,384,765</u>
<b>Current assets</b>			
Debtors	7	1,769	7,580
Cash at bank and in hand		3,997	8,498
		<u>5,766</u>	<u>16,078</u>
<b>Creditors: amounts falling due within one year</b>	8	(6,597)	(52,767)
<b>Net current liabilities</b>		<u>(831)</u>	<u>(36,689)</u>
<b>Net assets</b>		<u>1,364,917</u>	<u>1,348,076</u>
<b>Capital and reserves</b>			
Capital Contribution Reserve	9	1,519,289	1,471,534
Profit and loss account		(154,372)	(123,458)
<b>Shareholders' funds</b>		<u>1,364,917</u>	<u>1,348,076</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



**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Statement of Changes in Equity**  
**for the year ended 30 June 2025**

	Capital contribution reserve £	Profit and loss account £	Total £
At 1 July 2023	1,466,534	(73,578)	1,392,956
Loss for the financial year		(49,880)	(49,880)
Additions	5,000		5,000
At 30 June 2024	<u>1,471,534</u>	<u>(123,458)</u>	<u>1,348,076</u>
At 1 July 2024	1,471,534	(123,458)	1,348,076
Loss for the financial year		(30,914)	(30,914)
Additions	47,755		47,755
At 30 June 2025	<u>1,519,289</u>	<u>(154,372)</u>	<u>1,364,917</u>

**THE BURY FOOTBALL CLUB COMPANY 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).

***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.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***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:

Freehold land	Not depreciated
Buildings	4% straight line
Fixtures, fittings, tools and equipment	over 5 years

***Heritage Assets***

Heritage assets are initially measured at cost and subsequently at cost less any accumulative impairment losses. They are on permanent display at the ground.

***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.

**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

***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.

***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.

***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.



**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

**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**

	<b>2025 Number</b>	<b>2024 Number</b>
Average number of persons employed by the company	<u>0</u>	<u>0</u>

**4 Intangible fixed assets**

	<b>Intellectual property</b>	<b>Goodwill</b>	<b>Total</b>
<b>Cost</b>			
At 1 July 2024	<u>4,999</u>	<u>1</u>	<u>5,000</u>
At 30 June 2025	<u>4,999</u>	<u>1</u>	<u>5,000</u>
<b>Amortisation</b>			
At 1 July 2024	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Provided during the year	<u>1,000</u>	<u>-</u>	<u>1,000</u>
At 30 June 2025	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<b>Net book value</b>			
At 30 June 2025	<u>1,999</u>	<u>1</u>	<u>2,000</u>
At 30 June 2024	<u>2,999</u>	<u>1</u>	<u>3,000</u>

Intellectual property is being written off in equal annual instalments over its estimated economic life of 5 years.

**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

**5 Tangible fixed assets**

	Land and buildings £	Plant and machinery etc £	Total £
<b>Cost</b>			
At 1 July 2024	1,347,471	45,170	1,392,641
At 30 June 2025	1,347,471	45,170	1,392,641
<b>Depreciation</b>			
At 1 July 2024	17,967	12,909	30,876
Charge for the year	8,983	9,034	18,017
At 30 June 2025	26,950	21,943	48,893
<b>Net book value</b>			
At 30 June 2025	1,320,521	23,227	1,343,748
At 30 June 2024	1,329,504	32,261	1,361,765
The carrying value of land included within land and buildings, is £1,122,893.			
The freehold property is subject to a legal charge.			

**6 Heritage Assets**

	2025 £	2024 £
<b>Cost</b>		
At 1 July 2024	20,000	20,000
At 30 June 2025	20,000	20,000

**7 Debtors**

	2025 £	2024 £
Trade debtors	-	4,680
Other debtors	1,769	2,900
	1,769	7,580

**8 Creditors: amounts falling due within one year**

	2025 £	2024 £
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	32,516
Other creditors	6,597	20,251
	6,597	52,767

**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

<b>9 Capital Contribution Reserves</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
At 1 July 2024	1,471,534	1,466,534
Additions	47,755	5,000
At 30 June 2025	<u>1,519,289</u>	<u>1,471,534</u>

Bury FC Benefactors Ltd provided the capital along with the government grant to enable the company to purchase the freehold land and buildings.

**10 Controlling party**

The company is controlled by the Football Supporters' Society of Bury Limited a community benefit society registered with the Financial Conduct Authority. Its registered office is Gigg Lane, Bury, Lancs BL9 9HR.

**11 Other information**

THE BURY FOOTBALL CLUB COMPANY LIMITED is a private company limited by guarantee and incorporated in England. Its registered office is:

Gigg Lane  
Bury  
Lancs  
BL99HR



**THE BURY FOOTBALL CLUB COMPANY LIMITED**  
**Detailed profit and loss account**  
**for the year ended 30 June 2025**  
*This schedule does not form part of the statutory accounts*

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
<b>Sales</b>	36,721	235,030
<b>Cost of sales</b>	-	(142,859)
<b>Gross profit</b>	<u>36,721</u>	<u>92,171</u>
Administrative expenses	(67,635)	(162,555)
Other operating income	-	20,494
<b>Operating loss</b>	<u>(30,914)</u>	<u>(49,890)</u>
Interest receivable	-	10
<b>Loss before tax</b>	<u>(30,914)</u>	<u>(49,880)</u>

**THE BURY FOOTBALL CLUB COMPANY 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 £
<b>Sales</b>		
Sales	36,721	235,030
<b>Cost of sales</b>		
Purchases	-	140,413
Other direct costs	-	2,446
	-	142,859
<b>Administrative expenses</b>		
Premises costs:		
Rates	-	26,530
Light and heat	-	21,698
Cleaning	-	1,775
	-	50,003
General administrative expenses:		
Postage	-	13
Stationery and printing	19	368
Subscriptions	-	8,110
Bank charges	97	764
Insurance	42,163	67,973
Software	387	984
Repairs and maintenance	-	395
Depreciation	19,017	17,623
Sundry expenses	-	532
	61,683	96,762
Legal and professional costs:		
Audit fees	3,167	12,000
Consultancy fees	2,785	954
Advertising and PR	-	2,813
Other legal and professional	-	23
	5,952	15,790
	67,635	162,555
<b>Other operating income</b>		
Other operating income	-	20,494