

FISHER FC SOCIETY LIMITED

Report of the Directors and Unaudited Financial Statements

Period of accounts

Start date: 01 June 2024

End date: 31 May 2025

FISHER FC SOCIETY LIMITED
Contents Page
For the year ended 31 May 2025

Company information	3
Directors' report	4
Accountants' report	6
Income statement	7
Statement of financial position	8
Notes to the financial statements	9
Detailed Income Statement	11

FISHER FC SOCIETY LIMITED
Company Information
For the year ended 31 May 2025

Directors	J Maycock S Shipperlee I Murphy G Witt S Campbell C Hiscock resigned 10 July 2025 B Kite C Loudon resigned 10 July 2025 P Robinson W E Pratt
Registered Number	IP31005R
Registered Office	49 Regency Court 89 - 111 High Road London E18 2JT
Accountants	Cocke, Vellacott & Hill Unit 15 City Business Centre Lower Road LONDON SE16 2XB

FISHER FC SOCIETY LIMITED
Directors' Report
For the year ended 31 May 2025

Director's report and financial statements

The directors present report and unaudited accounts for the year ended 31 May 2025.

Principal activities

The principal activity of the company during the financial year was running the first team at Fisher FC and all associated activities thereto.

Directors

The directors who served the company throughout the year were as follows:

J Maycock
S Shipperlee
I Murphy
G Witt
S Campbell
C Hiscock resigned 10 July 2025
B Kite
C Loudon resigned 10 July 2025
P Robinson
W E Pratt

Statement of directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice. Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to :

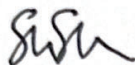
- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 financial statements comply with the Co-operative and Community Benefit Societies Act 2014. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

FISHER FC SOCIETY LIMITED
Directors' Report
For the year ended 31 May 2025

This report was approved by the board and signed on its behalf by:



S Shipperlee
Director

Date approved: 06 December 2025

FISHER FC SOCIETY LIMITED
Accountants' Report
For the year ended 31 May 2025

We report on the financial statements of the society for the year ended 31 May 2025 which comprise Profit and Loss Account, Balance Sheet, Accounting Policies, and the related notes.

This report is made solely to the Members as a body. Our reporting work has been undertaken so that we might state to the members those matters are required to state to them in an independent accountants 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 society and the members as a body, for our work, for this report, or for the opinion we have formed.

RESPECTIVE RESPONSIBILITIES OF MANAGEMENT COMMITTEE AND THE INDEPENDENT ACCOUNTANT

The management committee is responsible for the preparation of the accounts, and they consider that an audit is not required for this year and that an independent accountant's report is needed.

It is our responsibility to carry out procedures designed to enable us to report our opinion.

BASIS OF THE INDEPENDENT ACCOUNTANT'S OPINION

Our work was conducted in accordance with the statement of Standards for Reporting Accountants. Our procedures included a review of the accounting records kept by the society and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from the Management Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit, and consequently we do not express an audit opinion on the view given by the accounts.

INDEPENDENT ACCOUNTANT'S OPINION

In our opinion:

- (a) the accounts are in agreement with those accounting records kept by the society under section 75 of the Co-operative and Community Benefit Societies Act 2014.
- (b) having regard only to, and on the basis of the information contained in those accounting records, the accounts have been drawn up in a manner consistent with the accounting requirement of the applicable legislation, and.
- (c) the society satisfied the conditions for exemption from an audit of the accounts for the year specified in section 84 of the Co-operative and Community Benefit Societies Act 2014 and did not at any time fall within 84(3) of the Co-operative and Community Benefit Societies Act 2014.

Cocke, Vellacott & Hill

.....
Cocke, Vellacott & Hill
Unit 15 City Business Centre
Lower Road
LONDON
SE16 2XB
06 December 2025

FISHER FC SOCIETY LIMITED
Income Statement
For the year ended 31 May 2025

	Notes	2025 £	2024 £
Turnover		80,444	80,435
Cost of sales		(31,662)	(27,163)
Gross profit		48,782	53,272
Administrative expenses		(37,994)	(45,566)
Operating profit		10,788	7,706
Profit/(Loss) on ordinary activities before taxation		10,788	7,706
Tax on profit on ordinary activities	3	(308)	957
Profit/(Loss) for the financial year		10,480	8,663

FISHER FC SOCIETY LIMITED
Statement of Financial Position
As at 31 May 2025

	Notes	2025 £	2024 £
Current assets			
Stocks	3	1,789	1,576
Debtors	4	225	-
Cash at bank and in hand		67,643	62,245
		<u>69,657</u>	<u>63,821</u>
Creditors: amount falling due within one year	5	(5,964)	(10,608)
Net current assets		<u>63,693</u>	<u>53,213</u>
Total assets less current liabilities		63,693	53,213
Net assets		<u>63,693</u>	<u>53,213</u>
Capital and reserves			
Profit and loss account	6	63,693	53,213
Members' funds		<u>63,693</u>	<u>53,213</u>

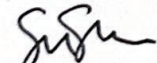
For the year ended 31 May 2025 the company was entitled to exemption from audit under section 84 of the Co-operative and Community Benefit Societies Act 2014 relating to small companies.


Directors' responsibilities:


1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 83 of the Co-operative and Community Benefit Societies Act 2014.
2. The directors acknowledge their responsibilities for complying with the requirements of the Co-operative and Community Benefit Societies Act 2014 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors on 06 December 2025 and were signed on its behalf by:


 S Shipperlee
 Director


 G Witt
 Director


 J Maycock
 Director

FISHER FC SOCIETY LIMITED
Notes to the Financial Statements
For the year ended 31 May 2025

General Information

Fisher FC Society Limited is a private company, limited by guarantee, registered in England and Wales, registration number IP31005R, registration address 49 Regency Court, 89 - 111 High Road, London, E18 2JT.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Co-operative and Community Benefit Societies Act 2014.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover is measured at the fair value of the consideration received or receivable and represents the amount receivable for goods supplied or services rendered by the company, net of Value Added Tax and trade discounts.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Average number of employees

Average number of employees during the year was 0 (2024 : 0).

3. Tax on profit on ordinary activities

	2025	2024
	£	£
UK Corporation Tax	308	(957)
	<u>308</u>	<u>(957)</u>

4. Stocks

	2025	2024
	£	£
Stocks	1,789	1,576
	<u>1,789</u>	<u>1,576</u>

FISHER FC SOCIETY LIMITED
Notes to the Financial Statements
For the year ended 31 May 2025

5. Debtors: amounts falling due within one year

	2025	2024
	£	£
Trade Debtors	50	-
Prepayments & Accrued Income	175	-
	<u>225</u>	<u>-</u>

6. Creditors: amount falling due within one year

	2025	2024
	£	£
Corporation Tax	5,099	4,791
Accruals and deferred income	865	5,817
	<u>5,964</u>	<u>10,608</u>

7. Profit and loss account

	2025
	£
Balance at 01 June 2024	53,213
Profit for the year	10,480
Balance at 31 May 2025	<u>63,693</u>

8. Company Limited by Guarantee

The company is limited by guarantee and therefore has no shares.

FISHER FC SOCIETY LIMITED
Detailed Income Statement
For the year ended 31 May 2025

	2025 £	2024 £
Turnover		
Home match ticket sales	22,612	18,652
Season Ticket Sales	2,490	2,530
Pre-season Games	1,520	1,301
Programme sales	2,499	2,522
Membership	2,450	2,280
Sponsorship	12,208	20,321
Prize Money	535	1,900
Away game revenue	3,357	422
Merchandise	2,710	1,656
Online income	267	172
Tea Bar	24,876	20,744
12th Man Fund	2,845	2,930
200 Club	75	165
Donations	340	1,224
Donations from charity events	326	1,272
Superdraw	1,334	2,344
	80,444	80,435
Cost of sales		
Home Cup Ties - gate share	2,474	1,454
Friendly Costs	105	60
Matchday Officials	4,490	4,258
Physio Matchday costs	3,180	3,300
Volunteer Travel Expenses	899	562
London FA Fines	987	1,650
Food and beverage	15,624	13,155
Club House Bar Stock	(213)	-
Kit Wash	520	570
Player Match day Food	1,373	2,327
Matchdays Staff	1,390	450
Away Travel Costs	833	953
Closing Stock - Other Resale	-	(1,576)
	(31,662)	(27,163)
Gross profit	48,782	53,272
Administrative expenses		
Accountancy Fees	864	1,656
Rent	5,000	5,000
Bank Charges	865	662
Training	7,920	8,550
Physio/Medical Costs	307	939

FISHER FC SOCIETY LIMITED
Detailed Income Statement
For the year ended 31 May 2025

Kit & Equipment	2,488	10,848
Merchandise Costs	1,607	1,035
Membership & Marketing Costs	610	711
Programme Printing	2,842	2,655
General Insurance	933	895
Computer Expenses	175	276
Ground Expenditure	428	1,094
Sundry First Team Costs	1,523	1,280
Donations	603	1,658
League & FA Fee	982	1,005
Management Expenses	400	-
First Team Management Cost	4,372	4,600
First Team Player Cost	6,075	2,520
Other Volunteer Costs	-	182
	<u>(37,994)</u>	<u>(45,566)</u>
Operating profit	10,788	7,706
Profit/(Loss) on ordinary activities before taxation	10,788	7,706
Tax on profit on ordinary activities		
UK Corporation Tax	308	(957)
	<u>(308)</u>	<u>957</u>
Profit/(Loss) for the financial year	10,480	8,663