

Registration number: 31544R

Blues Supporters Society Ltd

trading as Blues Trust

Annual Report and Unaudited Financial Statements

for the Year Ended 31 May 2022

David R Dixie F C A
Dixie Associates
167 Black Haynes Road
Selly Oak
Birmingham
B29 4RE

Blues Supporters Society Ltd

trading as Blues Trust

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Company Information

Directors	Karim Adab Peter Bull Neil Cottrell Margaret Decker (resigned 4 November 2021) Richard Docker - Company secretary and director Mark Holland (resigned 4 November 2021) Cliff Horrocks Paul Kelsall (appointed 9 December 2021) Bruce Kyte Linda Magner Robert Simpson (appointed 9 December 2021) David Squires (appointed 9 December 2021) Richard Stanley Christine Street (resigned 4 November 2021)
Company secretary	Richard Docker
Registered office	Anthony Collins Solicitors 134 Edmund Street Birmingham B3 2ES
Accountants	David R Dixie F C A Dixie Associates 167 Black Haynes Road Selly Oak Birmingham B29 4RE

**Chartered Accountants' Report to the Board of Directors on the Preparation of
the Unaudited Statutory Accounts of
Blues Supporters Society Ltd**

**trading as Blues Trust
for the Year Ended 31 May 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Blues Supporters Society Ltd for the year ended 31 May 2022 as set out on pages 3 to 5 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/regulation>.

This report is made solely to the Board of Directors of Blues Supporters Society Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Blues Supporters Society Ltd and state those matters that we have agreed to state to the Board of Directors of Blues Supporters Society Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Blues Supporters Society Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Blues Supporters Society Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Blues Supporters Society Ltd. You consider that Blues Supporters Society Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Blues Supporters Society Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.


.....

David R Dixie F C A
Dixie Associates
167 Black Haynes Road
Selly Oak
Birmingham
B29 4RE

Date: 05/08/22.....

Blues Supporters Society Ltd

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Profit and Loss Account for the Year Ended 31 May 2022

	2022	2021
	£	£
Turnover	1,888	1,759
Other income	42	32
Cost of raw materials and consumables	(10)	(13)
Other charges	<u>(1,162)</u>	<u>(1,558)</u>
Profit for the year	<u>758</u>	<u>220</u>

Blues Supporters Society Ltd

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**(Registration number: 31544R)
Balance Sheet as at 31 May 2022**

	2022 £	2021 £
Current assets	6,633	4,841
Creditors: Amounts falling due within one year	<u>(1,321)</u>	<u>(405)</u>
Total assets less current liabilities	5,312	4,436
Accruals and deferred income	<u>(2,977)</u>	<u>(2,899)</u>
	<u>2,335</u>	<u>1,537</u>
Capital and reserves	<u>2,335</u>	<u>1,537</u>


These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

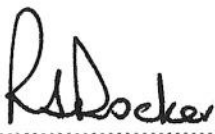
For the financial year ending 31 May 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved and authorised by the Board on 1/9/2022 and signed on its behalf by:


.....
Peter Bull
Director


.....
Richard Docker
Company secretary and
director


.....
Richard Stanley
Director

Blues Supporters Society Ltd
trading as Blues Trust
(Registration number: 31544R)
Balance Sheet as at 31 May 2022

1 General information

The Society is a mutual society regulated by the Cooperative and Community Benefit Societies Act 2014.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

Shares

During the year 81 Ordinary shares having an aggregate nominal value of £81 were allotted for an aggregate consideration of £81.

During the year an aggregate of 41 shares were cancelled because of expired memberships.

The address of its registered office is:

Anthony Collins Solicitors
134 Edmund Street
Birmingham
B3 2ES

The Society's purpose is to be the vehicle through which a healthy, balanced and constructive relationship between Birmingham City Football Club and its supporters and the communities it serves is encouraged and developed. The business of the Society is to be conducted for the benefit of the community served by the Club and not for the profit of its members.

These financial statements were authorised for issue by the Board on

2 Shareholding in Birmingham City PLC

The Society holds shares in the above which cost £620. Given the uncertain value of these shares, the Board has decided that the prudent approach is to make a provision against the full value of the investment.

3 Shareholding in Blues Fan Rescue Ltd

The Society hold 200 Ordinary shares of £1, being the whole of the share capital of the above, which has not traded or had any transactions since it was formed. With approval of the Financial Conduct Authority group accounts have not been produced.

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Detailed Profit and Loss Account for the Year Ended 31 May 2022

	2022 £	2021 £
Turnover (analysed below)	1,888	1,759
Cost of sales (analysed below)	<u>(10)</u>	<u>(13)</u>
Gross profit	<u>1,878</u>	<u>1,746</u>
Gross profit (%)	99.47%	99.26%
Administrative expenses		
Establishment costs (analysed below)	(144)	(182)
General administrative expenses (analysed below)	(826)	(546)
Finance charges (analysed below)	<u>(179)</u>	<u>(210)</u>
	(1,149)	(938)
Other operating income (analysed below)	<u>41</u>	<u>30</u>
Operating profit	<u>770</u>	<u>838</u>
Other interest receivable and similar income (analysed below)	1	2
Provision for decrease in value of investments (analysed below)	<u>(13)</u>	<u>(620)</u>
	<u>(12)</u>	<u>(618)</u>
Profit before tax	<u>758</u>	<u>220</u>

This page does not form part of the statutory financial statements.

Blues Supporters Society Ltd

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Detailed Profit and Loss Account for the Year Ended 31 May 2022

	2022 £	2021 £
Turnover		
Sales, UK	44	28
Membership fees received	1,574	1,417
Donations	270	314
	<u>1,888</u>	<u>1,759</u>
Cost of sales		
Purchases	(10)	(13)
	<u>(10)</u>	<u>(13)</u>
Establishment costs		
Room hire and webinars	(144)	(182)
	<u>(144)</u>	<u>(182)</u>
General administrative expenses		
Printing, postage and stationery	(48)	(28)
Sponsorship and trophy	(204)	-
Donations	-	(50)
Website and advertising	(364)	(306)
Accountancy fees	(210)	(150)
Legal and professional fees	-	(12)
	<u>(826)</u>	<u>(546)</u>
Finance charges		
Bank charges	(179)	(210)
	<u>(179)</u>	<u>(210)</u>
Other operating income		
Share capital written off	41	30
	<u>41</u>	<u>30</u>
Other interest receivable and similar income		
Bank interest receivable	1	2
	<u>1</u>	<u>2</u>
Provision for decrease in value of investments		
Provision for decrease in value of investments	(13)	(620)
	<u>(13)</u>	<u>(620)</u>