Company registration number 31544R (England and Wales)

BLUES SUPPORTERS SOCIETY LTD

TRADING AS BLUES TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2026

BLUES SUPPORTERS SOCIETY LTD
TRADING AS BLUES TRUST
COMPANY INFORMATION

Directors	Karim Adab Peter Bull Neil Cottrell Luke John Davies Richard Docker Frederick Greaves Clifford Horrocks Bruce Kyte Linda Magner Richard Stanley
Secretary	Richard Docker
Company number	31544R
Registered office	Anthony Collins Solicitors 134 Edmund Street Birmingham B3 2ES
Accountants	Barnett Ravenscroft Limited 13 Portland Road Edgbaston Birmingham West Midlands B16 9HN

BLUES SUPPORTERS SOCIETY LTD
TRADING AS BLUES TRUST
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BLUES SUPPORTERS SOCIETY LTD
TRADING AS BLUES TRUST
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MAY 2026

The directors present their annual report and financial statements for the year ended 31 May 2026.

Principal activities
The principal activity of the company continued to be that of a Supporters Trust set up for fans of Birmingham City Football Club. Our overall aim is to establish a unified voice for those fans, secure representation and influence within Birmingham City Football Club, and to help safeguard the Club's future.

Directors
The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Karim Adab	
Peter Bull	
Gavin Colley	(Appointed 29 January 2026 and resigned 10 May 2026)
Neil Cottrell	
Luke John Davies	
Richard Docker	
Mark Garratt	(Appointed 29 January 2026 and resigned 28 May 2026)
Frederick Greaves	
Clifford Horrocks	
Bruce Kyte	
Linda Magner	
Richard Stanley	

Small companies exemption
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

Peter Bull
Director

14 September 2026

BLUES SUPPORTERS SOCIETY LTD
TRADING AS BLUES TRUST
ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF BLUES SUPPORTERS SOCIETY LTD FOR THE YEAR ENDED 31 MAY 2026

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Blues Supporters Society Ltd for the year ended 31 May 2026 which comprise the statement of income and retained earnings, the balance sheet and the related notes 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 https://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 financial statements 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 financial statements 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 financial statements 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 financial statements.

Barnett Ravenscroft Limited
Chartered Accountants
13 Portland Road
Edgbaston
Birmingham
West Midlands
B16 9HN

14 September 2026

BLUES SUPPORTERS SOCIETY LTD
TRADING AS BLUES TRUST
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 MAY 2026

	2026 £	2025 £
Turnover	1,594	2,110
Cost of sales	(62)	(158)
Gross profit	1,532	1,952
Administrative expenses	(1,255)	(1,378)
Other operating income	87	55
Operating profit	364	629
Interest receivable and similar income	124	145
Amounts written off investments	3	(28)
Profit before taxation	491	746
Tax on profit	-	-
Profit for the financial year	491	746
Retained earnings brought forward	4,220	3,474
Retained earnings carried forward	4,711	4,220

The profit and loss account has been prepared on the basis that all operations are continuing operations.

BLUES SUPPORTERS SOCIETY LTD
TRADING AS BLUES TRUST
BALANCE SHEET
AS AT 31 MAY 2026

	Notes	2026 £	£	2025 £	£
Current assets					
Stocks		383		388	
Debtors	3	31		106	
Investments	4	-		119	
Cash at bank and in hand		6,657		6,267	
		7,071		6,880	
Creditors: amounts falling due within one year	5	(1,771)		(2,003)	
Net current assets			5,300		4,877
Capital and reserves					
Called up share capital			279		347
Other reserves			310		310
Profit and loss reserves			4,711		4,220
Total equity			5,300		4,877

For the financial year ended 31 May 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 and authorised for issue on 14 September 2026 and are signed on its behalf by:

Peter Bull
Director

Richard Docker
Secretary and Director

Richard Stanley
Director

Company registration number 31544R (England and Wales)

1 Accounting policies

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

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Revenue

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

1.3 Shares

During the year 19 Trust shares were allotted or re-allotted for a consideration of £19.

During the year 87 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.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2026 Number	2025 Number
Total	-	-

3 Debtors

	2026	2025
Amounts falling due within one year:	**£**	**£**
Trade debtors	13	106
Other debtors	18	-
	31	106

4 Current asset investments

	2026	2025
	£	**£**
Other investments	-	119

5 Creditors: amounts falling due within one year

	2026	2025
	£	**£**
Bank loans and overdrafts	46	141
Deferred income	1,442	1,495
Other creditors	133	133
Accruals and deferred income	150	234
	1,771	2,003

6 Shareholding in Birmingham City Ltd

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.

7 Shareholding in Blues Fan Rescue Ltd

The Society held 200 Ordinary shares of £1, being the whole of the share capital of the above, which had not traded or had any transactions since it was formed. With approval of the Financial Conduct Authority group accounts have not been produced. The company was dissolved on 24 February 2026.

BLUES SUPPORTERS SOCIETY LTD

TRADING AS BLUES TRUST

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 MAY 2026

The following pages do not form part of the statutory financial statements.

BLUES SUPPORTERS SOCIETY LTD
TRADING AS BLUES TRUST
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MAY 2026

	2026 £	2026 £	2025 £	2025 £
Turnover				
Sales		174		162
Cafe sales		276		193
Membership fees received		1,049		1,398
Donations		95		357
		1,594		2,110
Cost of sales				
Purchases and other direct costs				
Purchases	5		11	
Cafe purchases	57		147	
Total purchases and other direct costs	62		158	
Total cost of sales		(62)		(158)
Gross profit	96.11%	1,532	92.51%	1,952
Other operating income				
Share capital written off	87		53	
Commissions receivable	-		2	
		87		55
Administrative expenses				
Room hire and webinars	156		155	
Accountancy	150		234	
Donations	333		155	
Finance charges	62		123	
Printing. postage and stationery	13		20	
Sponsorship and trophies	-		144	
Website and advertising	472		547	
Sundry expenses	69		-	
		(1,255)		(1,378)
Operating profit		364		629
Interest receivable and similar income				
Bank interest received	124		145	
		124		145
Other gains and losses				
Provision for decrease in value of investments		3		(28)
Profit before taxation		491		746