Football Supporters' Society of Bury Members' Report

Quarter 1
1st July to 30th September 2026



Members' Financial Update – Q1 2026

The first three months of the 2026/27 financial year have been another important step forward for the Club, both on and off the pitch.

Promotion to the Premier Division of the Northern Premier League, Step 3 of the National League System, has brought new opportunities, greater visibility and increased expectations whilst at the same time presenting new challenges. The Club has continued to invest to ensure we can compete successfully at this higher level while building for the future.

Supporter engagement continues to grow, the early results of the transition of the membership scheme to a single platform, Fanbase, are encouraging. Commercial partnerships are expanding, and interest from sponsors remains strong. Together, these developments demonstrate the increasing profile of the Club and the progress being made within the local community.

The Club recorded a loss of £85,000 in 2025/26. Whilst this was disappointing, the result reflected a number of one-off and exceptional factors, including higher water charges, significant improvements to what had become an outdated water supply system and essential repairs to the car park infrastructure.

During the close season we also settled a number of player contracts, which reduced costs for the new season. This enabled the Club to release players and create greater flexibility within the committed playing budget going forward whilst remaining aligned with the playing style and vision of the manager and his coaching staff. In addition, numerous items of smaller unanticipated, but essential, expenditure were incurred to keep the stadium legally compliant and able to host a matchday.

The audited accounts will be presented at the forthcoming AGM, on 17th December 2026, where members will have the opportunity to review the detail and ask questions.

Income and Investing

Income Continues to Grow

The Club generated revenue of £456,000 during Q1, compared with £409,000 in the same period last year, an increase of around 11%.

This growth has been driven by several areas, including increased sponsorship income, stronger commercial activity, season ticket sales, hospitality, pitch hire and continued support from our members and supporters.

Sponsorship income alone increased from approximately £44,000 to £61,000, reflecting growing confidence in the Club and its future direction.

The loyalty and commitment shown by our supporters, members and sponsors continue to provide the foundations on which the Club can grow.

Investing to Compete

Following two consecutive promotions, it was always expected that competing in the Premier Division of the Northern Premier League would require increased investment.

Costs have risen across several areas, including:

· Football costs

· Matchday operations

· Staffing and support functions

These investments are a deliberate part of the Club's strategy to compete effectively at a higher level while continuing to operate sustainably.

Quarter-End Result

The Club recorded an accounting loss of £30,000 during the quarter. This is disappointing but the result has been influenced by the timing of income recognition and accounting adjustments rather than a significant deterioration in the Club's underlying performance.

The principal factors affecting the quarter were the reduced number of home league fixtures played and the accounting treatment of season ticket income, together with non-cash accounting charges included within the results.

As additional league fixtures are played later in the season, more of the Club's season ticket income will be recognised within the accounts. It is also worth noting that these figures include the month of July where income does not cover our costs during pre-season.

The accounts also include two non-cash accounting adjustments:

· **Depreciation**, which spreads the cost of major assets, such as the 3G pitch, over their useful life.

· **Amortisation**, which spreads the benefit of grants received over the same period.

When these accounting entries are taken into account, the Club's underlying cash performance was close to break-even, with EBITDA (Earnings Before Interest, Tax, Depreciation and Amortisation) showing a deficit of approximately £2,500. This is based on the reported loss of £31,000, adjusted for £42,000 of depreciation and £14,000 of grant amortisation income.

Protecting the Future and Looking Ahead

Protecting the Future

Alongside day-to-day operations, the Club continues to plan responsibly for the future.

Separate from the depreciation charge, the Club continues to build a reserve fund for the eventual replacement of the 3G pitch. We currently set aside £5,000 each month, and £137,000, including interest, has now been allocated towards this future commitment.

Including these reserved funds, the Club held cash balances of £482,000 at the end of the quarter, providing a strong financial position from which to continue developing.

The quarter has seen positive developments beyond the financial results alone.

Looking Ahead

The Board remains committed to balancing ambition with sustainability. While operating costs are naturally higher at this level, continued growth in income, strong cash reserves and ongoing support from sponsors, supporters and members provide confidence for the remainder of the season.

Completion of the transition of the membership scheme to Fanbase is key to maintaining this progress and the result of this will be a key factor in the final outturn for the 2026/27 financial year. We encourage all existing members to renew as the Club increases its efforts to grow the membership beyond its present number.

Overall, this represents a positive start to life in the Premier Division of the Northern Premier League. Rapid progression through the divisions was always likely to create new challenges both on and off the pitch, but the Club remains in a strong position. Thanks to the continued backing of our supporters, members, volunteers and sponsors, we have been able to invest in our future while maintaining a responsible and sustainable approach to financial management.

Although the quarter shows an accounting loss, the underlying picture remains encouraging. Revenue continues to grow, the Club maintains strong cash reserves, and investment is being made in the infrastructure, people and playing resources needed to compete at a higher level. We remain confident in the Club's long-term direction and committed to ensuring that future progress is achieved on a sustainable financial footing.

Member Report: Revenue Analysis

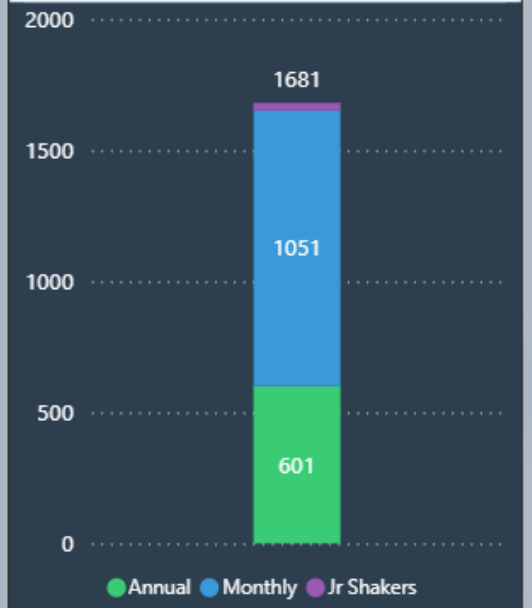
Date range: 2026-07 to 2026-09

6 November, 2026
Last Refreshed

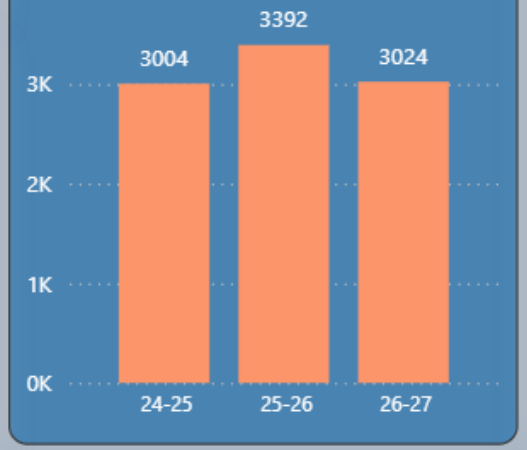
Revenue

£456,232

Current Membership

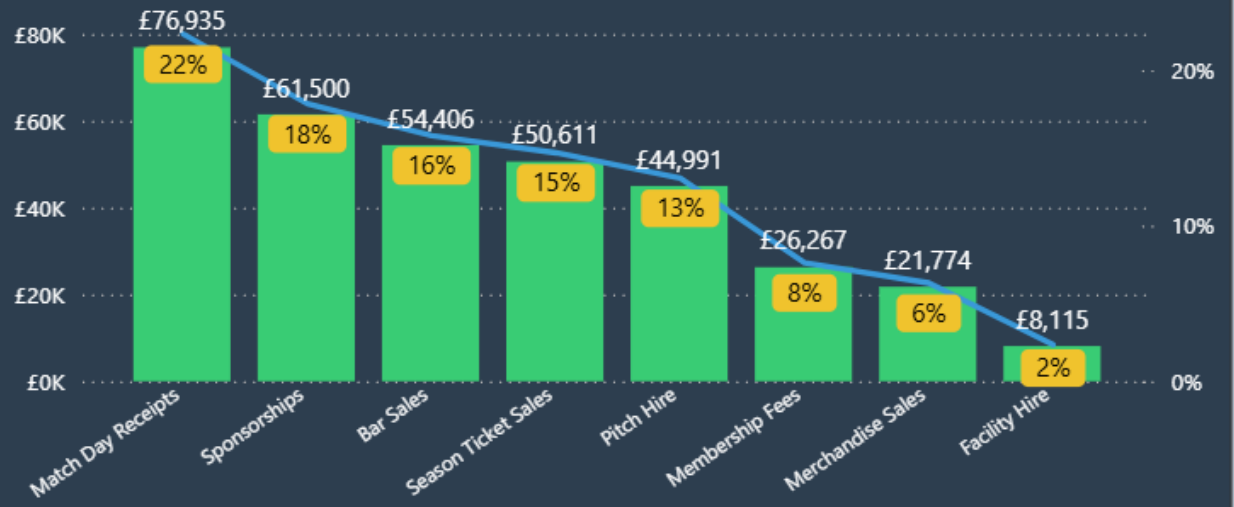


Avg Attendance by Season (excl Pre-Season)

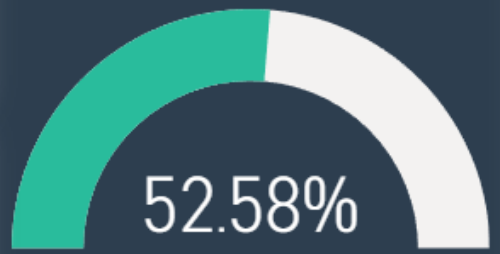


Current season has had more home Cup matches, which usually attract lower attendances than league matches.

Top Revenue Categories for Period

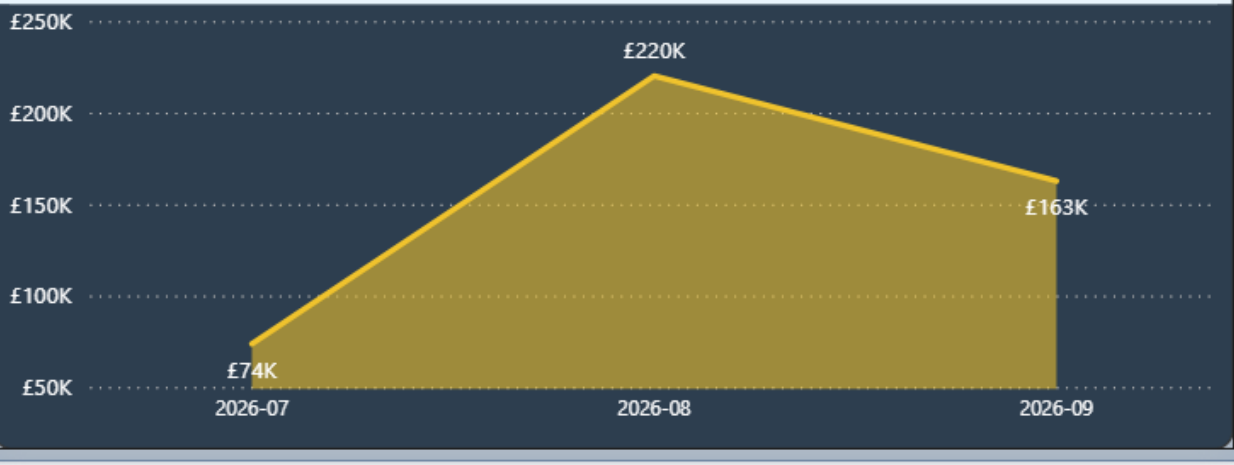


Match Day Dependency



Match Day Revenue/Total Revenue

Revenue by Month



Match Day Overview

£239,897 Revenue	**-£84,372** Cost of Sales
£155,525 Profit	**64.83%** Net Profit Margin

Member Report: Expense Analysis

Date range: 2026-07 to 2026-09

6 November, 2026
Last Refreshed

Operating Expenses + Cost of Sales

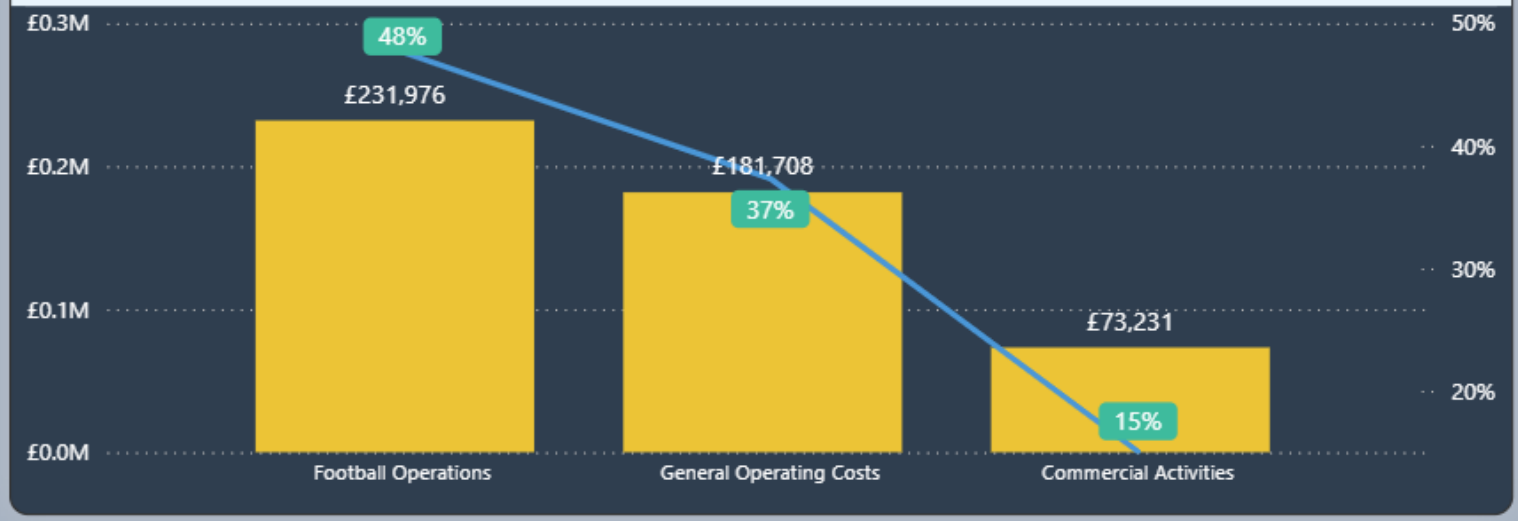
£326,775
Cost of Sales

£160,140
OpEx (incl net dep)

£486,915
Total Operating Costs

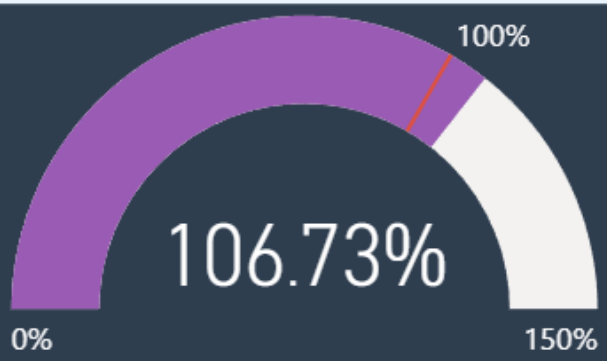
Includes non-cash charge of £28,228 (depreciation £42,291 less amortisation credit £14,063)

High-Level Expenses Categories (Total Operating Costs)



- Football Operations includes: Wages (Players, Manager, Coaches, Trainers), match day security, kit/equipment, and other match day costs.
- General Operating Costs includes: Operational staff wages, NHI, pension.

Total Operating Costs to Revenue

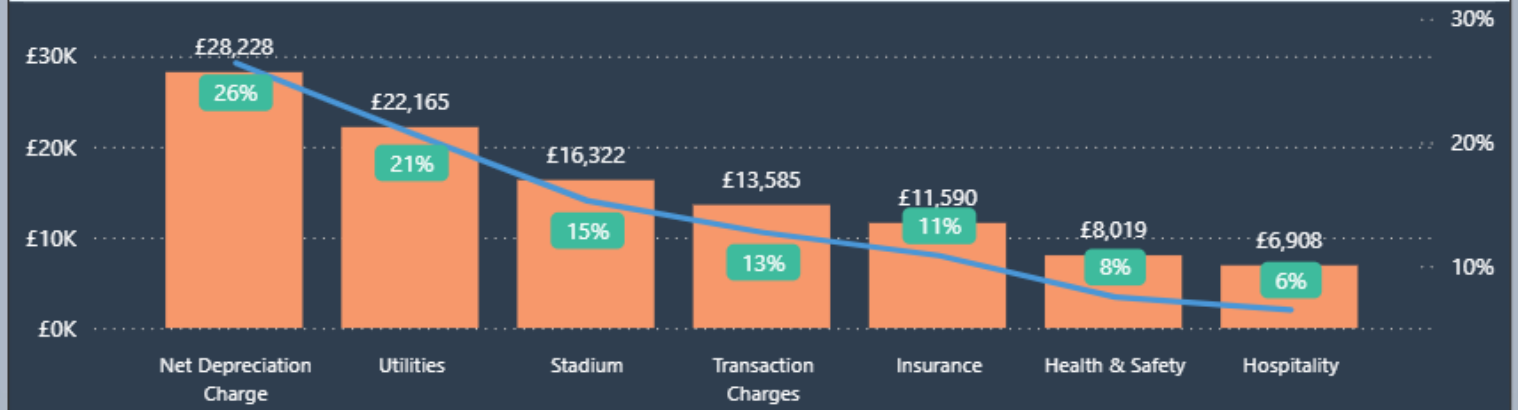


£486,915
Total Operating Costs

£456,232
Revenue

Target Band = <100%

Top 7 General Operating Costs (minus Personnel)



Member Report: Profit & Loss Analysis

Date range: 2026-07 to 2026-09

6 November, 2026
Last Refreshed

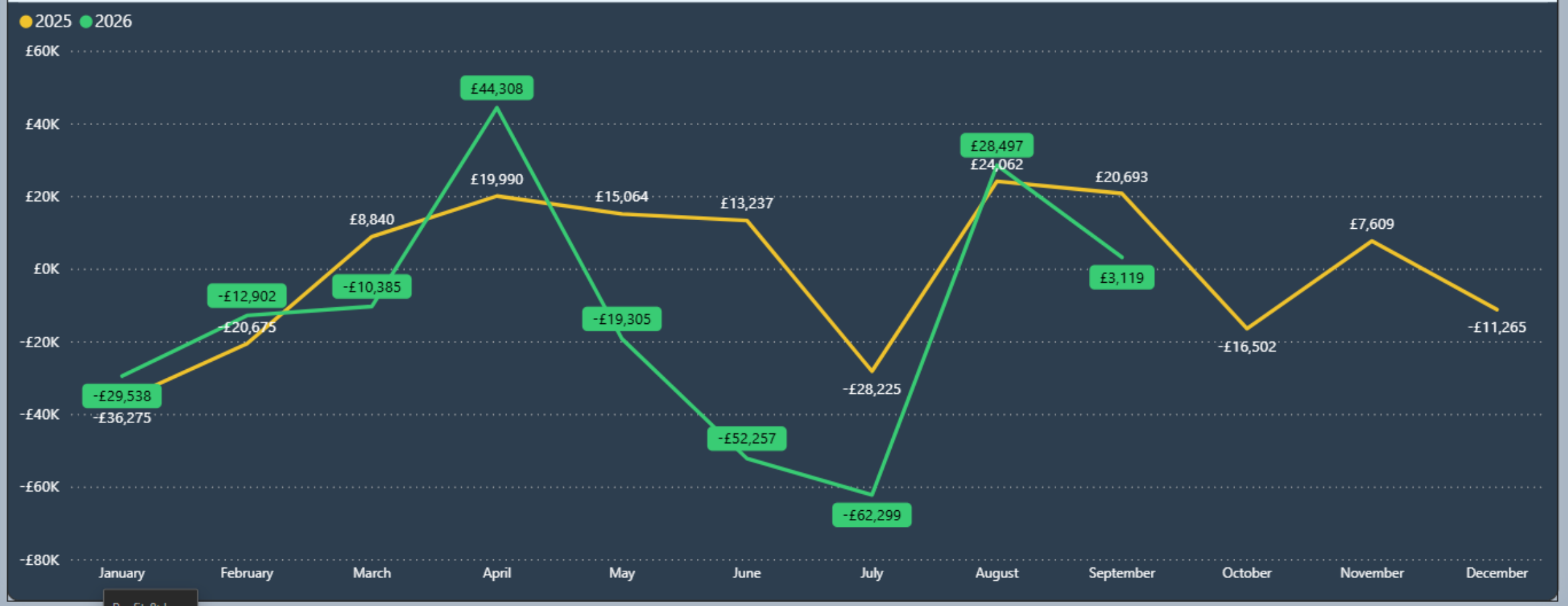
Key Ratios

-6.73%	-0.54%
Op Margin	EBITDA Margin

Profit & Loss Account

£456,232	-£326,775	-£131,912	-£2,455	-£42,291	£14,063	-£30,683
Revenue	Cost of Sales	OpEx excl. all D&A	EBITDA	Depreciation	Grant Amortization	Op Profit/Loss

Operating Profit Trendline



Member Report: Balance Sheet

6 November, 2026
Last Refreshed

Prior Period 2026-07

Current Period 2026-09

Balance Sheet

Category	Amount
Current Assets	**£603,867**
Business Account	£361,029
Contingency Reserve	£126,439
Other Current Assets	£72,269
Prepayments	£22,219
Stock	£21,912
Non-Current Assets	**£2,099,664**
Grant Funding	£1,350
Intangible Fixed Assets	£501,492
Tangible Fixed Assets	£1,596,822
Current Liabilities	**-£494,763**
Accruals	-£93,894
Deferred Revenue	-£192,238
Other Current Liabilities	-£4,636
Sponsorship Inc. in advance	-£124,125
Tax & Social Security	-£79,870
Non-Current Liabilities	**-£337,500**
Grant Funding	-£337,500
Total	**£1,871,268**

Balance Sheet

Category	Amount
Current Assets	**£639,343**
Business Account	£345,379
Contingency Reserve	£137,061
Other Current Assets	£106,417
Prepayments	£35,320
Stock	£15,166
Non-Current Assets	**£2,088,303**
Grant Funding	£1,201
Intangible Fixed Assets	£480,674
Tangible Fixed Assets	£1,606,428
Current Liabilities	**-£496,636**
Accruals	-£166,157
Deferred Revenue	-£163,169
Other Current Liabilities	-£12,273
Sponsorship Inc. in advance	-£106,817
Tax & Social Security	-£48,221
Non-Current Liabilities	**-£328,125**
Grant Funding	-£328,125
Total	**£1,902,884**

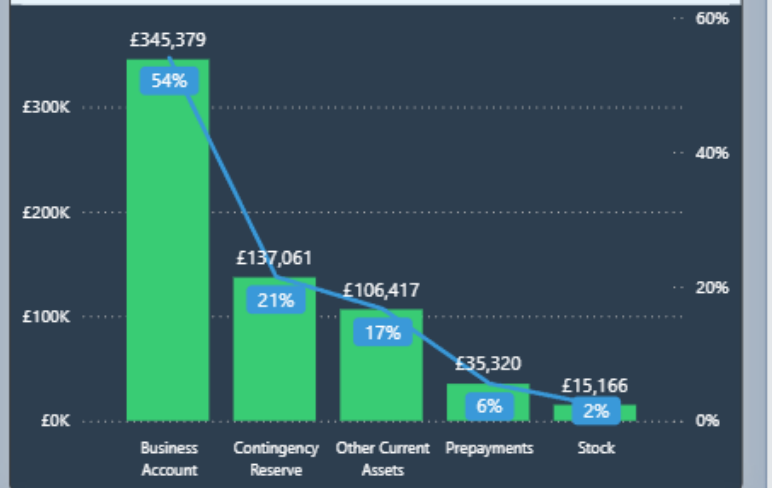
Equity

Category	Amount
Equity	**£1,871,268**
Benefactor Contributions	£740,661
Capital Contingency Reserve	£125,000
Retained Earnings	£1,003,875
Share Capital	£1,732
Total	**£1,871,268**

Equity

Category	Amount
Equity	**£1,902,884**
Benefactor Contributions	£740,661
Capital Contingency Reserve	£135,000
Retained Earnings	£1,025,491
Share Capital	£1,732
Total	**£1,902,884**

Current Assets as of Sep 2026



Current Liabilities as of Sep 2026

