Annual Accounts

360 TALENT FOOTBALL FOUNDATION
For the year ended 31 December 2025
Charity number 1199251 | Charitable Incorporated Organisation
Prepared for trustee review and approval

Basis of Preparation

These accounts are prepared on the receipts and payments (cash) basis. They summarise cash received and paid during the year and include a separate statement of assets and liabilities at 31 December 2025. The charity was not VAT registered during the year; amounts are shown at the cash amounts paid or received.

Receipts and payments account

Unrestricted fund

Receipts	£
Donations received (all unrestricted)	*8,012.50*
Total receipts	***8,012.50***
Payments	
Pitch hire	*4,006.02*
Coaching and refereeing	*1,247.49*
Tournament and league costs	*1,443.00*
Refreshments	*733.45*
Travel	*267.25*
Marketing	*129.74*
Subscriptions	*63.93*
Purchase of equipment for the charity's own use	*917.28*
Total payments	***8,808.16***
Payments over receipts	***795.66***
Cash funds brought forward at 1 January 2025	*1,543.88*
Cash funds carried forward at 31 December 2025	***748.22***

Reconciliation: £1,543.88 opening cash + £8,012.50 receipts − £8,808.16 payments = £748.22 closing cash.

Statement of assets and liabilities at 31 December 2025

Assets	*Details / value (£)*
Cash at bank	*748.22*
Equipment retained for the charity's own use	*Football equipment, training bibs and Veo camera; values not stated*
Existing equipment brought forward from 2024	*Held for the charity's activities; value not stated*
Liabilities	*Details / value (£)*
Football purchase instalments outstanding	*159.40*

Notes to the Accounts

*1. **Funds** all donations received in 2025 were unrestricted. The charity had no restricted donations during the year.*

*2. **Equipment purchases** The trial balance records £929.27 in materials. The £11.99 Spotify transaction is treated as a subscription. The remaining £917.28 is presented as equipment purchased for continuing use, including a £478.80 Veo camera used to record and analyse games, footballs and training bibs.*

*3. **Depreciation and asset values** No depreciation is charged in receipts and payments accounts. The opening asset figure and depreciation amounts supplied by the charity are therefore not included in the receipts and payments account. The statement of assets and liabilities describes the equipment held; no valuation is shown for equipment. The charity should retain a separate asset inventory and supporting invoices.*

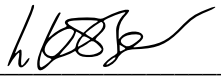
*4. **Liabilities** The £159.40 liability at 31 December 2025 related to footballs purchased by instalments. It was paid in three instalments in January, February and March 2026. The opening £259.98 uniform instalment liability was paid in full during 2025.*

*5. **Other expenditure information** Coaching and refereeing payments relate to football coaches and referees. A £212.00 payment remains classified as labour; "refund" was added to its bank reference by mistake. Tournament and league costs include £616.00 of yellow and red card fines paid by the charity so the costs would not be passed on to children from low-income households.*

*6. **Cash and bank** The closing cash balance of £748.22 agrees to the opening balance plus recorded receipts less recorded payments, based on the information supplied.*

Trustee approval

Approved by the trustees on 30th October 2026.

Signed on behalf of the trustees: 

Name and Position: Chair of Board of Trustees < Dr Lorin Gresser