

# 360 GRASS ROOTS FOUNDATION

England & Wales · Charity number 1199978

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2022-08-05

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 360 Accountants  
19 Albion Street  
Hull  
HU1 3TG

**Phone** 01482427360

**Email** [foundation@360accountants.co.uk](mailto:foundation@360accountants.co.uk)

## Activities

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**Objects:** FOR THE PUBLIC BENEFIT, TO RELIEVE THE NEEDS OF SOCIALLY AND ECONOMICALLY DISADVANTAGED CHILDREN AND YOUNG PEOPLE RESIDING IN HU1 TO HU9 THROUGH:A) ASSISTING IN THE PROVISION OF ACCESS TO SPORTS, RECREATIONAL ACTIVITIES, EQUIPMENT AND THE COSTS ASSOCIATED WITH PARTICIPATION TO ENABLE THEM TO TAKE PART.B) PROVIDING FUNDING TO ORGANISATIONS AND CLUBS TO PROVIDE FACILITIES FOR SPORT AND RECREATIONAL ACTIVITIES TO SUCH CHILDREN AND YOUNG PEOPLE.

**Activities:** To relieve the needs of socially and economically disadvantaged children and young people residing in HU1 to HU9 through, assisting in the provision of access to sports, recreational activities, equipment and the costs associated with participation to enable them to take part and providing funding to organisations and clubs to provide facilities for sport and recreational activities.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

## Geography

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- East Riding Of Yorkshire
- Kingston Upon Hull City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£5,546	£6,600	-	-
2024-12-31	£6,540	£3,021	-	-
2023-12-31	£12,678	£4,979	-	-

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## Trustees

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Name	Role	Appointed
<b>Sophie Holmes</b>	Chair	2023-05-15
Alex Ellerington		2023-01-31
Sarah Wilkinson		2023-01-31

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**360 GRASS ROOTS FOUNDATION**

England & Wales - Charity number 1199978

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2025  
for  
360 Grass Roots Foundation

360 Accountants Limited  
18-19 Albion Street  
Hull  
East Yorkshire  
HU1 3TG

**360 Grass Roots Foundation**

**Contents of the Financial Statements**  
**for the Year Ended 31 December 2025**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 10
<b>Detailed Statement of Financial Activities</b>	11

## **360 Grass Roots Foundation**

### **Report of the Trustees** **for the Year Ended 31 December 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

We should like to express our sincere gratitude to all those who have supported The 360 Grass Roots Foundation throughout 2025. Your generosity and dedication has enabled us to make a meaningful difference to the lives of those we serve. We look forward to continuing our work together in the coming year.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The 360 Grass Roots Foundation is committed to relieving the needs of socially and economically disadvantaged children and young people residing in HU1 to HU9 through, assisting in the provision of access to sports, recreational activities, equipment and the costs associated with participation to enable them to take part and providing funding to organisations and clubs to provide facilities for sport and recreational activities.

##### **Significant activities**

Throughout its third year of being established, The 360 Grass Roots Foundation held its annual foot golf day as well as individuals completing fundraising for the charity. These events brought together members of the business community to raise funds for the charity. These efforts were made possible through the dedication and hard work of our volunteers, supporters and the team at 360, Chartered Accountants.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable activities**

The 360 Grass Roots Foundation is proud to have made a positive impact by providing grants at regular intervals throughout the year. As the third year of grants were made, the number of applications grew as did the reach of the marketing materials. During the year ended 31 December 2025 the charity helped 63 children play the sport they love.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The charity aims to hold 6 months running costs to ensure the sustainability of the charity.

#### **FUTURE PLANS**

Looking ahead to 2026, The 360 Grass Roots Foundation remains committed to supporting socially and economically disadvantaged children and young people residing in HU1 to HU9. We are excited about the opportunities that lie ahead and are grateful for the continued support of our donors, volunteers, and partners. The next footgolf event is planned for May 2026.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1199978

##### **Principal address**

19 Albion Street  
Hull  
East Yorkshire  
HU1 3TG

##### **Trustees**

Miss S Holmes ACA, FCCA Trustee  
Mrs S Wilkinson Trustee  
Mr A Ellerington Trustee

**360 Grass Roots Foundation**

**Report of the Trustees**  
**for the Year Ended 31 December 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

360 Accountants Limited  
18-19 Albion Street  
Hull  
East Yorkshire  
HU1 3TG

Approved by order of the board of trustees on .....11/5/26..... and signed on its behalf by:



.....  
Miss S Holmes ACA, FCCA - Trustee

**Independent Examiner's Report to the Trustees of**  
**360 Grass Roots Foundation**

**Independent examiner's report to the trustees of 360 Grass Roots Foundation**

I report to the charity trustees on my examination of the accounts of 360 Grass Roots Foundation (the Trust) for the year ended 31 December 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Steele FCA FCCA

360 Accountants Limited  
18-19 Albion Street  
Hull  
East Yorkshire  
HU1 3TG

Date: ..... 5/5/26 .....

**360 Grass Roots Foundation**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2025**

	Notes	Unrestricted fund £	Restricted funds £	31/12/25 Total funds £	31/12/24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<u>5,293</u>	<u>253</u>	<u>5,546</u>	<u>6,540</u>
<b>EXPENDITURE ON</b>					
Raising funds	2	1,716	-	1,716	280
<b>Charitable activities</b>					
Raising donations and legacies		<u>4,286</u>	<u>598</u>	<u>4,884</u>	<u>2,741</u>
<b>Total</b>		<u>6,002</u>	<u>598</u>	<u>6,600</u>	<u>3,021</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(709)</b>	<b>(345)</b>	<b>(1,054)</b>	3,519
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>8,668</u>	<u>2,550</u>	<u>11,218</u>	<u>7,699</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>7,959</u></u>	<u><u>2,205</u></u>	<u><u>10,164</u></u>	<u><u>11,218</u></u>

The notes form part of these financial statements

**360 Grass Roots Foundation**

**Balance Sheet  
31 December 2025**

	Notes	Unrestricted fund £	Restricted funds £	31/12/25 Total funds £	31/12/24 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	5	-	-	-	300
Cash at bank		<u>8,039</u>	<u>2,205</u>	<u>10,244</u>	<u>10,918</u>
		8,039	2,205	10,244	11,218
<b>CREDITORS</b>					
Amounts falling due within one year	6	(80)	-	(80)	-
<b>NET CURRENT ASSETS</b>					
		<u>7,959</u>	<u>2,205</u>	<u>10,164</u>	<u>11,218</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		7,959	2,205	10,164	11,218
<b>NET ASSETS</b>					
		<u>7,959</u>	<u>2,205</u>	<u>10,164</u>	<u>11,218</u>
<b>FUNDS</b>					
Unrestricted funds	7			7,959	8,668
Restricted funds				<u>2,205</u>	<u>2,550</u>
<b>TOTAL FUNDS</b>					
				<u>10,164</u>	<u>11,218</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11.5.26 and were signed on its behalf by:



Miss S Holmes ACA, FCCA - Trustee

**360 Grass Roots Foundation**

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. RAISING FUNDS**

**Raising donations and legacies**

	<b>31/12/25</b>	<b>31/12/24</b>
	<b>£</b>	<b>£</b>
Support costs	<b>1,500</b>	<b>-</b>
	<u>          </u>	<u>          </u>

**360 Grass Roots Foundation**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2025**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,860	2,680	6,540
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
Raising funds	150	130	280
<b>Charitable activities</b>			
Raising donations and legacies			
	2,741	-	2,741
	<hr/>	<hr/>	<hr/>
<b>Total</b>	2,891	130	3,021
	<hr/>	<hr/>	<hr/>
<b>NET INCOME</b>	969	2,550	3,519
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	7,699	-	7,699
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	8,668	2,550	11,218
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31/12/25</b>	<b>31/12/24</b>
	<b>£</b>	<b>£</b>
Other debtors	-	300
	<hr/>	<hr/>

**360 Grass Roots Foundation**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2025**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/12/25	31/12/24
	£	£
Other creditors	<u>80</u>	<u>-</u>

**7. MOVEMENT IN FUNDS**

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
<b>Unrestricted funds</b>			
General fund	8,668	(709)	7,959
<b>Restricted funds</b>			
Restricted Netball Fund	72	253	325
Restricted Sports Glasses Funds	2,478	(598)	1,880
	<u>2,550</u>	<u>(345)</u>	<u>2,205</u>
<b>TOTAL FUNDS</b>	<u>11,218</u>	<u>(1,054)</u>	<u>10,164</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	5,293	(6,002)	(709)
<b>Restricted funds</b>			
Restricted Netball Fund	253	-	253
Restricted Sports Glasses Funds	-	(598)	(598)
	<u>253</u>	<u>(598)</u>	<u>(345)</u>
<b>TOTAL FUNDS</b>	<u>5,546</u>	<u>(6,600)</u>	<u>(1,054)</u>

**Comparatives for movement in funds**

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	7,699	969	8,668
<b>Restricted funds</b>			
Restricted Netball Fund	-	72	72
Restricted Sports Glasses Funds	-	2,478	2,478
	<u>-</u>	<u>2,550</u>	<u>2,550</u>
<b>TOTAL FUNDS</b>	<u>7,699</u>	<u>3,519</u>	<u>11,218</u>

**360 Grass Roots Foundation**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2025**

**7. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,860	(2,891)	969
<b>Restricted funds</b>			
Restricted Netball Fund	72	-	72
Restricted Sports Glasses Funds	2,608	(130)	2,478
	<u>2,680</u>	<u>(130)</u>	<u>2,550</u>
<b>TOTAL FUNDS</b>	<u><u>6,540</u></u>	<u><u>(3,021)</u></u>	<u><u>3,519</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/24 £	Net movement in funds £	At 31/12/25 £
<b>Unrestricted funds</b>			
General fund	7,699	260	7,959
<b>Restricted funds</b>			
Restricted Netball Fund	-	325	325
Restricted Sports Glasses Funds	-	1,880	1,880
	<u>-</u>	<u>2,205</u>	<u>2,205</u>
<b>TOTAL FUNDS</b>	<u><u>7,699</u></u>	<u><u>2,465</u></u>	<u><u>10,164</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	9,153	(8,893)	260
<b>Restricted funds</b>			
Restricted Netball Fund	325	-	325
Restricted Sports Glasses Funds	2,608	(728)	1,880
	<u>2,933</u>	<u>(728)</u>	<u>2,205</u>
<b>TOTAL FUNDS</b>	<u><u>12,086</u></u>	<u><u>(9,621)</u></u>	<u><u>2,465</u></u>

**360 Grass Roots Foundation**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2025**

**8. RELATED PARTY DISCLOSURES**

Miss S Holmes is a trustee of the charity and a director of 360, Chartered Accountants who have completed the Independent Examination. Miss S Holmes was not involved in the preparation of the report.

360, Chartered Accountants have provided accountancy support at no charge to the charity.

Mr A Ellerington is a trustee of the charity and was employed by Hull City Academy during the year. The charity received some applications from children who attended sessions at the Academy.

**360 Grass Roots Foundation**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2025**

	31/12/25 £	31/12/24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	1,500	-
Donations	348	160
Event donations	3,698	6,380
	<u>5,546</u>	<u>6,540</u>
<b>Total incoming resources</b>	<b>5,546</b>	<b>6,540</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	216	200
Bad debts	-	80
	<u>216</u>	<u>280</u>
<b>Charitable activities</b>		
Grants to institutions	3,948	1,020
Grants to individuals	761	1,449
	<u>4,709</u>	<u>2,469</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	175	272
<b>Governance costs</b>		
Accountancy and legal fees	1,500	-
	<u>6,600</u>	<u>3,021</u>
<b>Total resources expended</b>	<b>6,600</b>	<b>3,021</b>
<b>Net (expenditure)/income</b>	<b>(1,054)</b>	<b>3,519</b>

This page does not form part of the statutory financial statements



**360 GRASS ROOTS FOUNDATION**

England & Wales - Charity number 1199978

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# Accounts

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REGISTERED CHARITY NUMBER: 1199978

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2024**  
**for**  
**360 Grass Roots Foundation**

360 Accountants Limited  
18-19 Albion Street  
Hull  
East Yorkshire  
HU1 3TG

**360 Grass Roots Foundation**

**Contents of the Financial Statements  
for the Year Ended 31 December 2024**

	Page
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 9
<b>Detailed Statement of Financial Activities</b>	10

**360 Grass Roots Foundation**  
**Report of the Trustees**  
**for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

We should like to express our sincere gratitude to all those who have supported The 360 Grass Roots Foundation throughout 2024. Your generosity and dedication has enabled us to make a meaningful difference to the lives of those we serve. We look forward to continuing our work together in the coming year.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The 360 Grass Roots Foundation is committed to relieving the needs of socially and economically disadvantaged children and young people residing in HU1 to HU9 through, assisting in the provision of access to sports, recreational activities, equipment and the costs associated with participation to enable them to take part and providing funding to organisations and clubs to provide facilities for sport and recreational activities.

**Significant activities**

Throughout its second year of being established, The 360 Grass Roots Foundation held its annual golf day as well as individuals completing fundraising for the charity. These events brought together members of the business community to raise funds for the charity. These efforts were made possible through the dedication and hard work of our volunteers, supporters and the team at 360, Chartered Accountants.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The 360 Grass Roots Foundation is proud to have made a positive impact by providing grants at regular intervals throughout the year. As the second year of grants were made, the number of applications grew as did the reach of the marketing materials. In the period to 31 December 2024 the charity has helped 31 children.

**FINANCIAL REVIEW**

**Reserves policy**

The charity aims to hold 6 months running costs to ensure the sustainability of the charity.

**FUTURE PLANS**

Looking ahead to 2025, The 360 Grass Roots Foundation remains committed to supporting socially and economically disadvantaged children and young people residing in HU1 to HU9. We are excited about the opportunities that lie ahead and are grateful for the continued support of our donors, volunteers, and partners. The next footgolf event is planned for May 2025.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1199978

**Principal address**

19 Albion Street  
Hull  
East Yorkshire  
HU1 3TG

**360 Grass Roots Foundation**

**Report of the Trustees**  
**for the Year Ended 31 December 2024**

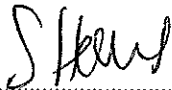
**Trustees**

Miss S Holmes ACA, FCCA Trustee  
Mrs S Wilkinson Trustee  
Mr L Lee Trustee (resigned 30/9/2024)  
Mr A Ellerington Trustee

**Independent Examiner**

360 Accountants Limited  
18-19 Albion Street  
Hull  
East Yorkshire  
HU1 3TG

Approved by order of the board of trustees on ..... 11/5/25 ..... and signed on its behalf by:



.....  
Miss S Holmes ACA, FCCA - Trustee

**Independent Examiner's Report to the Trustees of  
360 Grass Roots Foundation**

**Independent examiner's report to the trustees of 360 Grass Roots Foundation**

I report to the charity trustees on my examination of the accounts of 360 Grass Roots Foundation (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Steele FCA FCCA

360 Accountants Limited  
18-19 Albion Street  
Hull  
East Yorkshire  
HU1 3TG

Date: ..... 21/5/25 .....

**360 Grass Roots Foundation**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

				Year Ended 31/12/24	Period 1/8/22 to 31/12/23
	Notes	Unrestricted fund £	Restricted funds £	Total funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		3,860	2,680	6,540	12,678
<b>EXPENDITURE ON</b>					
Raising funds		150	130	280	3,100
<b>Charitable activities</b>					
Raising donations and legacies					
		2,741	-	2,741	1,879
<b>Total</b>		2,891	130	3,021	4,979
<b>NET INCOME</b>		969	2,550	3,519	7,699
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		7,699	-	7,699	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		8,668	2,550	11,218	7,699

The notes form part of these financial statements

**360 Grass Roots Foundation**

**Balance Sheet**  
**31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	31/12/24 Total funds £	31/12/23 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	4	300	-	300	800
Cash at bank		<u>8,368</u>	<u>2,550</u>	<u>10,918</u>	<u>8,099</u>
		8,668	2,550	11,218	8,899
<b>CREDITORS</b>					
Amounts falling due within one year	5	-	-	-	(1,200)
<b>NET CURRENT ASSETS</b>		<u>8,668</u>	<u>2,550</u>	<u>11,218</u>	<u>7,699</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		8,668	2,550	11,218	7,699
<b>NET ASSETS</b>		<u>8,668</u>	<u>2,550</u>	<u>11,218</u>	<u>7,699</u>
<b>FUNDS</b>					
Unrestricted funds	6			8,668	7,699
Restricted funds				<u>2,550</u>	-
<b>TOTAL FUNDS</b>				<u>11,218</u>	<u>7,699</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1/5/25 and were signed on its behalf by:



.....  
Miss S Holmes ACA, FCCA - Trustee

The notes form part of these financial statements

**360 Grass Roots Foundation**

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the period ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the period ended 31 December 2023.

**360 Grass Roots Foundation**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

<b>3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	12,678	-	12,678
<b>EXPENDITURE ON</b>			
Raising funds	3,100	-	3,100
<b>Charitable activities</b>			
Raising donations and legacies	1,879	-	1,879
<b>Total</b>	<b>4,979</b>	<b>-</b>	<b>4,979</b>
<b>NET INCOME</b>	<b>7,699</b>	<b>-</b>	<b>7,699</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>7,699</b>	<b>-</b>	<b>7,699</b>
<b>4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		<b>31/12/24</b>	<b>31/12/23</b>
		<b>£</b>	<b>£</b>
Trade debtors		-	800
Other debtors		<b>300</b>	-
		<b>300</b>	<b>800</b>
<b>5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		<b>31/12/24</b>	<b>31/12/23</b>
		<b>£</b>	<b>£</b>
Other creditors		-	1,200

**360 Grass Roots Foundation**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**6. MOVEMENT IN FUNDS**

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
<b>Unrestricted funds</b>			
General fund	7,699	969	8,668
<b>Restricted funds</b>			
Restricted Netball Fund	-	72	72
Restricted Sports Glasses Funds	-	2,478	2,478
	<u>-</u>	<u>2,550</u>	<u>2,550</u>
<b>TOTAL FUNDS</b>	<u>7,699</u>	<u>3,519</u>	<u>11,218</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,860	(2,891)	969
<b>Restricted funds</b>			
Restricted Netball Fund	72	-	72
Restricted Sports Glasses Funds	2,608	(130)	2,478
	<u>2,680</u>	<u>(130)</u>	<u>2,550</u>
<b>TOTAL FUNDS</b>	<u>6,540</u>	<u>(3,021)</u>	<u>3,519</u>

**Comparatives for movement in funds**

	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>		
General fund	7,699	7,699
<b>TOTAL FUNDS</b>	<u>7,699</u>	<u>7,699</u>

**360 Grass Roots Foundation**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**6. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	12,678	(4,979)	7,699
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>12,678</u>	<u>(4,979)</u>	<u>7,699</u>

**7. RELATED PARTY DISCLOSURES**

Miss S Holmes is a trustee of the charity and a director of 360, Chartered Accountants who have completed the Independent Examination. Miss S Holmes was not involved in the preparation of the report.

360, Chartered Accountants have provided accountancy support at no charge to the charity.

Mr A Ellerington is a trustee of the charity and was employed by Hull City Academy during the year. The charity received some applications from children who attended sessions at the Academy.

**360 Grass Roots Foundation**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

	Year Ended 31/12/24 £	Period 1/8/22 to 31/12/23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	3,101
Donations	160	695
Event donations	6,380	8,882
	<u>6,540</u>	<u>12,678</u>
<b>Total incoming resources</b>	<b>6,540</b>	<b>12,678</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	200	3,100
Bad debts	80	-
	<u>280</u>	<u>3,100</u>
<b>Charitable activities</b>		
Grants to institutions	1,020	844
Grants to individuals	1,449	1,000
	<u>2,469</u>	<u>1,844</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	272	35
<b>Total resources expended</b>	<b>3,021</b>	<b>4,979</b>
<b>Net income</b>	<b>3,519</b>	<b>7,699</b>

This page does not form part of the statutory financial statements

**360 GRASS ROOTS FOUNDATION**

England & Wales - Charity number 1199978

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements for the Period 1 August 2022 to 31 December 2023**  
**for**  
**360 Grass Roots Foundation**

360 Accountants Limited  
18-19 Albion Street  
Hull  
East Yorkshire  
HU1 3TG

**360 Grass Roots Foundation**

**Contents of the Financial Statements**  
**for the Period 1 August 2022 to 31 December 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 7
<b>Detailed Statement of Financial Activities</b>	8

## **360 Grass Roots Foundation**

### **Report of the Trustees** **for the Period 1 August 2022 to 31 December 2023**

The trustees present their report with the financial statements of the charity for the period 1 August 2022 to 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

We should like to express our sincere gratitude to all those who have supported The 360 Grass Roots Foundation throughout 2023. Your generosity and dedication has enabled us to make a meaningful difference to the lives of those we serve. We look forward to continuing our work together in the coming year.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The 360 Grass Roots Foundation is committed to relieving the needs of socially and economically disadvantaged children and young people residing in HU1 to HU9 through, assisting in the provision of access to sports, recreational activities, equipment and the costs associated with participation to enable them to take part and providing funding to organisations and clubs to provide facilities for sport and recreational activities.

##### **Significant activities**

Throughout its first year of being established, The 360 Grass Roots Foundation held a golf day and 2 footgolf events. These events brought together members of the business community to raise funds for the charity. These efforts were made possible through the dedication and hard work of our volunteers, supporters and the team at 360, Chartered Accountants.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The 360 Grass Roots Foundation is proud to have made a positive impact by providing its first grants. As the second round of grants were made, the number of applications grew as did the reach of the marketing materials. In the period to 31 December 2023 the charity has helped 12 children and 2 teams.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The charity aims to hold 6 months running costs to ensure the sustainability of the charity.

#### **FUTURE PLANS**

Looking ahead to 2024, The 360 Grass Roots Foundation remains committed to supporting socially and economically disadvantaged children and young people residing in HU1 to HU9. We are excited about the opportunities that lie ahead and are grateful for the continued support of our donors, volunteers, and partners. The next footgolf event is planned for April 2024.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1199978

##### **Principal address**

19 Albion Street  
Hull  
East Yorkshire  
HU1 3TG

##### **Trustees**

Miss S Holmes ACA, FCCA Trustee (appointed 15/5/2023)  
Mrs S Wilkinson Trustee (appointed 31/3/2023)  
Mr L Lee Trustee (appointed 31/3/2023)  
Mr A Ellerington Trustee (appointed 31/3/2023)

360 Grass Roots Foundation

Report of the Trustees  
for the Period 1 August 2022 to 31 December 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

360 Accountants Limited

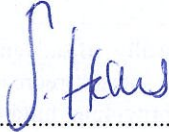
18-19 Albion Street

Hull

East Yorkshire

HU1 3TG

Approved by order of the board of trustees on .....1/8/24..... and signed on its behalf by:



.....  
Miss S Holmes ACA, FCCA - Trustee

**Independent Examiner's Report to the Trustees of**  
**360 Grass Roots Foundation**

**Independent examiner's report to the trustees of 360 Grass Roots Foundation**

I report to the charity trustees on my examination of the accounts of 360 Grass Roots Foundation (the Trust) for the period 1 August 2022 to 31 December 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Steele FCA FCCA

360 Accountants Limited  
18-19 Albion Street  
Hull  
East Yorkshire  
HU1 3TG

Date: ..... 11/8/24 .....

**360 Grass Roots Foundation**

**Statement of Financial Activities**  
**for the Period 1 August 2022 to 31 December 2023**

	Notes	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies		<u>12,678</u>
<b>EXPENDITURE ON</b>		
Raising funds		3,100
<b>Charitable activities</b>		
Raising donations and legacies		1,879
<b>Total</b>		<u>4,979</u>
<b>NET INCOME</b>		<u>7,699</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>7,699</u></u>

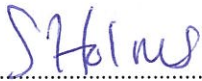
The notes form part of these financial statements

**360 Grass Roots Foundation**

**Balance Sheet**  
**31 December 2023**

	Notes	Unrestricted fund £
<b>CURRENT ASSETS</b>		
Debtors	3	800
Cash at bank		8,099
		<hr/>
		8,899
 <b>CREDITORS</b>		
Amounts falling due within one year	4	(1,200)
		<hr/>
<b>NET CURRENT ASSETS</b>		7,699
		<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		7,699
		<hr/>
<b>NET ASSETS</b>		7,699
		<hr/> <hr/>
<b>FUNDS</b>	5	
Unrestricted funds		7,699
		<hr/>
<b>TOTAL FUNDS</b>		7,699
		<hr/> <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on .....18.12.24..... and were signed on its behalf by:



.....  
Miss S Holmes ACA, FCCA - Trustee

**360 Grass Roots Foundation**

**Notes to the Financial Statements**  
**for the Period 1 August 2022 to 31 December 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 December 2023.

**360 Grass Roots Foundation**

**Notes to the Financial Statements - continued**  
**for the Period 1 August 2022 to 31 December 2023**

<b>3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		£
Trade debtors		<u>800</u>
<b>4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		£
Other creditors		<u>1,200</u>
<b>5. MOVEMENT IN FUNDS</b>		
	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>		
General fund	7,699	7,699
	<u>7,699</u>	<u>7,699</u>
<b>TOTAL FUNDS</b>	<u>7,699</u>	<u>7,699</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	12,678	(4,979)	7,699
	<u>12,678</u>	<u>(4,979)</u>	<u>7,699</u>
<b>TOTAL FUNDS</b>	<u>12,678</u>	<u>(4,979)</u>	<u>7,699</u>

**6. RELATED PARTY DISCLOSURES**

Miss S Holmes is a trustee of the charity and a director of 360, Chartered Accountants who have completed the Independent Examination. Miss S Holmes was not involved in the preparation of the report.

360, Chartered Accountants have provided accountancy support at no charge to the charity.

Mr A Ellerington is a trustee of the charity and was employed by Hull City Academy during the year. The charity received some applications from children who attended sessions at the Academy.

**360 Grass Roots Foundation**

**Detailed Statement of Financial Activities**  
**for the Period 1 August 2022 to 31 December 2023**

£

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Gifts	3,101
Donations	695
Event donations	8,882

12,678

**Total incoming resources**

12,678

**EXPENDITURE**

**Other trading activities**

Purchases	3,100
-----------	-------

**Charitable activities**

Grants to institutions	844
Grants to individuals	1,000

1,844

**Support costs**

**Finance**

Bank charges	35
--------------	----

4,979

**Total resources expended**

**Net income**

7,699