

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

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for the Year Ended 31 December 2025

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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 on11/5/26..... 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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>5,293</u>	<u>253</u>	<u>5,546</u>	<u>6,540</u>
EXPENDITURE ON					
Raising funds	2	<u>1,716</u>	<u>-</u>	<u>1,716</u>	<u>280</u>
Charitable activities					
Raising donations and legacies		<u>4,286</u>	<u>598</u>	<u>4,884</u>	<u>2,741</u>
Total		<u>6,002</u>	<u>598</u>	<u>6,600</u>	<u>3,021</u>
NET INCOME/(EXPENDITURE)		<u>(709)</u>	<u>(345)</u>	<u>(1,054)</u>	<u>3,519</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>8,668</u>	<u>2,550</u>	<u>11,218</u>	<u>7,699</u>
TOTAL FUNDS CARRIED FORWARD		<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 £
CURRENT ASSETS					
Debtors	5	-	-	-	300
Cash at bank		8,039	2,205	10,244	10,918
		<u>8,039</u>	<u>2,205</u>	<u>10,244</u>	<u>11,218</u>
CREDITORS					
Amounts falling due within one year	6	(80)	-	(80)	-
NET CURRENT ASSETS		<u>7,959</u>	<u>2,205</u>	<u>10,164</u>	<u>11,218</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,959</u>	<u>2,205</u>	<u>10,164</u>	<u>11,218</u>
NET ASSETS		<u>7,959</u>	<u>2,205</u>	<u>10,164</u>	<u>11,218</u>
FUNDS	7				
Unrestricted funds				7,959	8,668
Restricted funds				2,205	2,550
TOTAL FUNDS				<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

	31/12/25	31/12/24
	£	£
Support costs	1,500	-
	=====	=====

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

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/25	31/12/24
	£	£
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	80	-
	<hr/>	<hr/>

7. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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 £
Unrestricted funds			
General fund	3,860	(2,891)	969
Restricted funds			
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>
TOTAL FUNDS	<u>6,540</u>	<u>(3,021)</u>	<u>3,519</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 £
Unrestricted funds			
General fund	7,699	260	7,959
Restricted funds			
Restricted Netball Fund	-	325	325
Restricted Sports Glasses Funds	-	1,880	1,880
	<u>-</u>	<u>2,205</u>	<u>2,205</u>
TOTAL FUNDS	<u>7,699</u>	<u>2,465</u>	<u>10,164</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 £
Unrestricted funds			
General fund	9,153	(8,893)	260
Restricted funds			
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>
TOTAL FUNDS	<u>12,086</u>	<u>(9,621)</u>	<u>2,465</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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1,500	-
Donations	348	160
Event donations	3,698	6,380
	<u>5,546</u>	<u>6,540</u>
Total incoming resources	5,546	6,540
EXPENDITURE		
Other trading activities		
Purchases	216	200
Bad debts	-	80
	<u>216</u>	<u>280</u>
Charitable activities		
Grants to institutions	3,948	1,020
Grants to individuals	761	1,449
	<u>4,709</u>	<u>2,469</u>
Support costs		
Finance		
Bank charges	175	272
Governance costs		
Accountancy and legal fees	1,500	-
Total resources expended	6,600	3,021
Net (expenditure)/income	(1,054)	3,519

This page does not form part of the statutory financial statements

