

Charity registration number: 1200236

**PLYMOUTH CITY PATRIOTS FOUNDATION
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

**Plymouth City Patriots Foundation
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**Plymouth City Patriots Foundation
Reference and Administrative Details
For The Year Ended 31 August 2025**

Trustees	Paul James - Chairperson Martin Caruana - Treasurer (resigned 20/10/2025) Carl Heslop (resigned 20/10/2025) Kerry Bidwell (resigned 03/09/2024) Helen Copson (appointed 20/10/2025) Caroline Westwood (appointed 20/10/2025)
Treasurer	Martin Caruana FMAAT
Committee member	Lisa Darcy
Committee member	Krissy Dudley
Committee member	Amy Hopes
Charity Number	1200236
Principal Address	3 Stoke Damerel Business Centre 5 Church Street Plymouth PL3 4DT
Independent Examiner	Callum Elliott MAAT Beverston Accountants Ltd 3 Stoke Damerel Business Ctr 5 Church Street Plymouth Devon PL3 4DT

Plymouth City Patriots Foundation
Trustees' Report For The Year Ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025.

Objectives and Activities

Aims and Objectives

The charity was established to create a community basketball club that would be available to children of all ages, backgrounds, and abilities, giving them the opportunity to participate in basketball. The high demand for youth basketball participation was identified, and with the formation of a new pro team, Plymouth City Patriots, the opportunity to have a youth club that also provided a pathway to professional basketball was taken.

The club aims to provide sessions across Plymouth and the surrounding area and fulfils this by working with schools, colleges, and Plymouth Marjon University to provide the courts and facilities. By reaching out across the city and providing a variety of programs, the charity aims to remove the barriers to entry for children.

The club is a growing community of people with a passion for basketball, and it benefits from the support of volunteers. The club can also develop the volunteers' skills and help them gain qualifications in coaching, refereeing, and table officiating.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The 2025–2026 season has been the Patriots most successful to date, introducing more young people than ever to basketball, creating new participation opportunities, and strengthening the foundations required to develop elite athletes and enhance performance pathways across the region. The programme continues to grow year on year, making a significant and lasting impact on basketball throughout Devon and Cornwall.

During the season, the organisation delivered more than 2,000 hours of basketball activity across its programmes, facilitating over 1,300 sessions. In total, over 550 children and young people engaged with Patriots activities.

The Patriots further expanded its community schools programme through the appointment of a full-time Community Coach and the continued development of a structured player pathway. This pathway now includes two Under-10 competitive teams alongside established Under-12, Under-14, Under-16, and Under-18 age groups, providing clear progression opportunities for aspiring players.

These opportunities are available to both boys and girls and are designed to be fully inclusive, ensuring that players of all abilities can access high-quality coaching, competition, and development experiences. Eleven teams competed across National, Regional, and Local League competitions, demonstrating strong progression throughout the season and achieving positive results while gaining valuable experience at every level of the game.

In line with its commitment to inclusion and accessibility, the Patriots also secured funding to deliver basketball coaching within neurodiverse educational settings, enabling more young people to benefit from participation in sport regardless of their individual needs or circumstances.

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**Plymouth City Patriots Foundation
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Main Achievements - continued

The Club continues to invest in workforce development, with nine coaches achieving Basketball England Level 1 and Level 2 qualifications and ten officials attaining Basketball England Level 2 referee certification. These achievements have strengthened the local basketball workforce and enhanced the long-term sustainability of the sport across Devon and Cornwall.

Collectively, these accomplishments highlight the continued growth, reach, and impact of the Patriots programme both on and off the court. They reflect the Club's ongoing commitment to developing players, coaches, officials, and communities, while creating a stronger and more sustainable basketball pathway throughout Devon and Cornwall.

Financial Review

Financial Position

The charity ended the year in a strengthened financial position, with net assets increasing to £10,928 (2024: £9,451). This reflects a return to a modest surplus for the year following the prior period deficit, demonstrating improved financial stability.

Cash balances at the year end were £17,580 (2024: £23,280). Whilst this represents a reduction in cash held, the position is supported by a significant reduction in creditors falling due within one year, which decreased to £6,652 (2024: £13,829). This reflects improved working capital management and the settlement of outstanding liabilities from the prior year.

Reserves Policy

The trustees recognise the importance of maintaining an appropriate level of reserves to ensure the charity can continue to operate effectively and meet its financial commitments as they fall due.

Given the nature and scale of the charity's activities, the trustees aim to hold reserves sufficient to cover short-term working capital requirements, including facility costs, staffing, and programme delivery, while also allowing for unforeseen variations in income or expenditure.

At the same time, the trustees are committed to ensuring that funds are applied in a timely manner to support the charity's objectives and maximise benefit to the community. As such, the level of reserves is kept under regular review to ensure it remains appropriate to the charity's current activities and future plans.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Paul James

Trustee

9 June 2026

Plymouth City Patriots Foundation
Independent Examiner's Report to the Trustees of Plymouth City Patriots Foundation
For The Year Ended 31 August 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 2011 Act and in carrying out my examination, I have followed the 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 contents 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 completed my examination and have no concerns regarding matters (1) to (4) listed above, and, in connection with following the Directions of the Charity Commission, I have found no matters that require drawing to your attention.



Callum Elliott MAAT

10 June 2026
3 Stoke Damerel Business Ctr
5 Church Street
Plymouth
Devon
PL3 4DT

**Plymouth City Patriots Foundation
Statement of Financial Activities
For The Year Ended 31 August 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	12,717	11,060
Charitable activities	4	82,105	86,905
Other trading activities	5	4,671	2,583
Investments	6	179	52
		<u>99,672</u>	<u>100,600</u>
EXPENDITURE ON:			
Raising funds	7	(768)	(252)
Charitable activities	7	(97,427)	(128,971)
		<u>(98,195)</u>	<u>(129,223)</u>
NET INCOME/(EXPENDITURE)		1,477	(28,623)
NET MOVEMENT IN FUNDS		<u>1,477</u>	<u>(28,623)</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		9,451	38,074
TOTAL FUNDS CARRIED FORWARD	13	<u><u>10,928</u></u>	<u><u>9,451</u></u>

The notes on pages 7 to 11 form part of these financial statements.

**Plymouth City Patriots Foundation
Statement of Financial Position
As At 31 August 2025**

		2025	2024
		Unrestricted funds	Total funds
	Notes	£	£
CURRENT ASSETS			
Cash at bank and in hand		17,580	23,280
		<u>17,580</u>	<u>23,280</u>
Creditors: Amounts Falling Due Within One Year	11	(6,652)	(13,829)
		<u>10,928</u>	<u>9,451</u>
NET CURRENT ASSETS (LIABILITIES)			
		<u>10,928</u>	<u>9,451</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>10,928</u>	<u>9,451</u>
NET ASSETS		<u>10,928</u>	<u>9,451</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>10,928</u>	<u>9,451</u>
TOTAL FUNDS	13	<u>10,928</u>	<u>9,451</u>

On behalf of the board



Paul James

Trustee

9 June 2026

The notes on pages 7 to 11 form part of these financial statements.

**Plymouth City Patriots Foundation
Notes to the Financial Statements
For The Year Ended 31 August 2025**

1. General Information

Plymouth City Patriots Foundation is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1200236.

The principal address is 3 Stoke Damerel Business Centre , 5 Church Street , Plymouth , PL3 4DT.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

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

There are no restricted funds. Restricted funds can only be used for particular restricted purposes within the charity's objects. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.3. Incoming Resources

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

Incoming resources from grants related to performance and specific deliverables are accounted for as the charity earns the right to consideration for its performance. Other grants, where entitlement is not conditional on the charity's delivery of a specific performance, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from other charitable activities are accounted for when earned.

2.4. Resources Expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs 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.

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.6. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

Plymouth City Patriots Foundation
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	420	5,080
Grants	12,297	5,980
	<u>12,717</u>	<u>11,060</u>

4. Income from Charitable Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Coaching	80,370	86,904
Fundraising events	1,735	-
	<u>82,105</u>	<u>86,905</u>

5. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Sponsorships	4,671	2,583

6. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	179	52

Plymouth City Patriots Foundation
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

7. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	768	-	768
Support costs	-	2,691	2,691
Coaching	94,736	-	94,736
	<u>95,504</u>	<u>2,691</u>	<u>98,195</u>

	2024		
	Activities undertaken directly	Support costs (see note 8)	Total
	£	£	£
Raising funds	252	-	252
Support costs	-	1,079	1,079
Coaching	127,892	-	127,892
	<u>128,144</u>	<u>1,079</u>	<u>129,223</u>

8. Support Costs

	2025
	Support costs
	£
General administration	2,652
Interest payable	39
	<u>2,691</u>

	2024
	Support costs
	£
General administration	1,055
Interest payable	24
	<u>1,079</u>

Plymouth City Patriots Foundation
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	44,916	36,040
Other pension costs	-	531
	<u>44,916</u>	<u>36,571</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 2 (2024: 2)

11. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	6,106	680
Other creditors	-	1,089
Taxation and social security	546	-
Accruals and deferred income	-	12,060
	<u>6,652</u>	<u>13,829</u>

12. Deferred Income

Deferred income movements in the year were as follows:

	2025	2024
	£	£
Balance at the start of the period	12,060	-
Income deferred in the current period	-	12,060
Amounts released in income from previous periods	(12,060)	-
Balance at the end of the period	<u>-</u>	<u>12,060</u>

Plymouth City Patriots Foundation
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

13. Movement in Funds

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	9,451	99,672	(98,195)	10,928
Total funds	<u>9,451</u>	<u>99,672</u>	<u>(98,195)</u>	<u>10,928</u>
	As at 1 September 2023	Income	Expenditure	As at 31 August 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	38,074	100,600	(129,223)	9,451
Total funds	<u>38,074</u>	<u>100,600</u>	<u>(129,223)</u>	<u>9,451</u>

14. Transactions with Trustees

During the year, remuneration of £36,000 was paid to a trustee, Paul James, in respect of coaching and operational services provided to the charity. The trustees are satisfied that this arrangement is in the best interests of the charity and that appropriate procedures were followed in approving the remuneration.

In addition, expenses of £1,325 (2024: £357) were reimbursed to Paul James.

15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure

