

Charity registration number 1207735 (England and Wales)

HARTLEPOOL POOLS YOUTH FC CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MAY 2025

HARTLEPOOL POOLS YOUTH FC CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Paul Stabler	(Appointed 5 April 2024)
	Mr Michael Bell	(Appointed 5 April 2024)
	Dr Paul Sharpe	(Appointed 5 April 2024)
	Mr Stanley Sabey	(Appointed 5 April 2024)
	Mr Kevin Burton	(Appointed 5 April 2024)
	Mr Michael Curran	(Appointed 5 April 2024)

Charity number (England and Wales) 1207735

Independent examiner
Swallows
Commercial House
10 Bridge Road
Stokesley
North Yorkshire
TS9 5AA

HARTLEPOOL POOLS YOUTH FC CIO

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HARTLEPOOL POOLS YOUTH FC CIO

TRUSTEES REPORT

FOR THE PERIOD ENDED 31 MAY 2025

The Trustees present their annual report and financial statements for the period ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity's objectives are to provide facilities for, and to promote participation in, the sport of association football for the benefit of the public, with particular emphasis on inclusion, accessibility, and community engagement.

Hartlepool Pools Youth FC delivers structured football provision to approximately 650 members, both male and female, ranging from age 4 through to adult football. The charity operates a clear player pathway from early years development through to competitive youth and adult football.

A key area of activity remains the delivery of development football sessions for boys and girls aged 4 - 6, which provide an accessible introduction to the sport and form the foundation for long-term participation.

The charity also provides inclusive opportunities through initiatives such as its Ladies Walking Football section, supporting participation, health and social wellbeing within the community.

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

Hartlepool Pools Youth FC provides clear public benefit by offering accessible football opportunities to individuals of all ages and abilities, promoting physical health, mental wellbeing, and social inclusion. The charity actively removes barriers to participation and ensures that its activities are open and beneficial to the wider community.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The year ended 31 May 2025 has seen continued growth and development across all areas of the charity's operations.

The club now supports over 50 teams, alongside thriving development sections, demonstrating sustained demand and strong community engagement. Participation levels remain high, and the charity continues to provide a positive and structured environment for all players.

A significant achievement during the year has been the continued investment in coach development. The charity has supported coaches in gaining FA qualifications and attending development programmes, ensuring high standard of delivery across all teams. This investment strengthens both the quality of provision and the long-term sustainability of the organisation.

Hartlepool Pools Youth FC has also been recognised through its selection as the only FA Greater Game partner in the local area, reflecting the charity's commitment to supporting players' wider wellbeing. This programme focuses on key areas including physical health, mental wellbeing, nutrition, and lifestyle education.

HARTLEPOOL POOLS YOUTH FC CIO

TRUSTEES REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2025

Financial review

The charity's principal source of income remains membership subscriptions, supplemented by fundraising activities, sponsorship, and community events.

The year has been financially challenging due to increased operational costs, particularly in relation to facility hire, pitch maintenance, equipment, and general running expenses. Despite these pressures, the trustees have continued to prioritise investment in key areas including facilities, equipment, and coach development.

The trustees recognise that these investments may impact short-term financial performance; however, they are considered essential to ensuring the long-term sustainability and growth of the charity.

The charity continues to maintain prudent financial management, with appropriate oversight of income and expenditure.

The trustees will continue to explore opportunities to diversify income streams, including grant funding, sponsorship, and fundraising initiatives.

Plans for future periods

The trustees remain committed to the ongoing development and sustainability of the charity. Key priorities for the future period include:

- Continued growth in participation across all age groups
- Expansion of inclusive football provision, including female and disability pathways
- Ongoing investment in coach development and volunteer support
- Securing funding and grants to deliver new changing facilities
- Investment in pitch maintenance machinery to improve long-term sustainability
- Continued development of the main pitch at The Tech, Wiltshire Way, to support progression for both male and female adult teams

Structure, governance and management

The entity is a Charitable Incorporated Organisation, registered with the Charities Commission of England & Wales on 5 April 2024.

Hartlepool Pools Youth FC is governed by its trustees, who are responsible for the strategic direction and oversight of the charity. The trustees meet regularly to review performance, financial position, and future planning.

The day to day running of the charity is supported by a team of volunteers, including coaches and committee members, whose contribution is essential to the success of the organisation.

The charity continues to place strong emphasis on governance, safeguarding and compliance, ensuring that all activities are delivered in line with FA and Charity Commission requirements.

The Trustees who served during the period and up to the date of signature of the financial statements were:

Mr Paul Stabler	(Appointed 5 April 2024)
Mr Michael Bell	(Appointed 5 April 2024)
Dr Paul Sharpe	(Appointed 5 April 2024)
Mr Stanley Sabey	(Appointed 5 April 2024)
Mr Kevin Burton	(Appointed 5 April 2024)
Mr Michael Curran	(Appointed 5 April 2024)

HARTLEPOOL POOLS YOUTH FC CIO

TRUSTEES REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2025

Acknowledgements

The trustees would like to express their sincere thanks to all volunteers, coaches, parents, sponsors, and players for their continued support and commitment. Their contribution is vital to the ongoing success and sustainability of Hartlepool Pools Youth FC.

The Trustees report was approved by the Board of Trustees.

Mr Paul Stabler
Chair

Mr Michael Bell
Trustee

31 March 2026

HARTLEPOOL POOLS YOUTH FC CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HARTLEPOOL POOLS YOUTH FC CIO

I report to the Trustees on my examination of the financial statements of Hartlepool Pools Youth FC CIO (the charity) for the period ended 31 May 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Swallows

Commercial House
10 Bridge Road
Stokesley
North Yorkshire
TS9 5AA
31 March 2026

HARTLEPOOL POOLS YOUTH FC CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MAY 2025

	Notes	Unrestricted funds 2025 £
Income from:		
Donations and legacies	3	23,004
Charitable activities	4	213,639
Investments	5	26
Total income		236,669
Expenditure on:		
Raising funds	6	4,500
Charitable activities	7	241,550
Total expenditure		246,050
Net expenditure and movement in funds		(9,381)
Reconciliation of funds:		
Fund balances at 5 April 2024		22,528
Fund balances at 31 May 2025		13,147

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

HARTLEPOOL POOLS YOUTH FC CIO

BALANCE SHEET

AS AT 31 MAY 2025

	Notes	2025 £	£
Fixed assets			
Tangible assets	12		21,850
Current assets			
Cash at bank and in hand		4,051	
		4,051	
Creditors: amounts falling due within one year	14	(12,754)	
Net current (liabilities)/assets			(8,703)
Total assets less current liabilities			13,147
The funds of the charity			
Unrestricted funds	15		13,147
			13,147

The financial statements were approved by the Trustees on 31 March 2026

Mr Paul Stabler
Chair

Mr Michael Bell
Trustee

HARTLEPOOL POOLS YOUTH FC CIO

STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 31 MAY 2025

	Notes	2025 £	£
Cash flows from operating activities			
Cash (absorbed by)/generated from operations	17		(1,295)
Investing activities			
Investment income received		26	
Net cash generated from investing activities			26
Net cash generated from financing activities			-
Net (decrease)/increase in cash and cash equivalents			(1,269)
Cash and cash equivalents at beginning of period			5,320
Cash and cash equivalents at end of period			4,051

HARTLEPOOL POOLS YOUTH FC CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MAY 2025

1 Accounting policies

Charity information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated.

1.1 Reporting period

[FRS 102 3.10 An entity shall present a complete set of financial statements (including comparative information as set out in paragraph 3.14) at least annually. When the end of an entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, the entity shall disclose the following: (a) that fact; (b) the reason for using a longer or shorter period; and (c) the fact that comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.]

1.2 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

HARTLEPOOL POOLS YOUTH FC CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2025

1 Accounting policies (Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	not depreciated as trustees believe values held
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

HARTLEPOOL POOLS YOUTH FC CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MAY 2025

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HARTLEPOOL POOLS YOUTH FC CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MAY 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and sponsors	12,017	-
Grants	10,987	-
	<u>23,004</u>	<u>-</u>
Donations and sponsors		
ZAM FM UK	6,000	-
Raqz Group	4,950	-
Tanglewood Games	1,000	-
Easy Fundraising	67	-
	<u>12,017</u>	<u>-</u>
Grants		
Football Foundation	9,812	-
Charities Trust	1,000	-
Durham County Football	175	-
	<u>10,987</u>	<u>-</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other trading activities		
Player subscriptions & team funds	173,594	-
Mens team	10,210	-
Ladies team	6,677	-
Fundraising & events	22,268	-
Venue hire	890	-
	<u>213,639</u>	<u>-</u>

HARTLEPOOL POOLS YOUTH FC CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MAY 2025

5 Income from investments

	Unrestricted funds 2025 £
Bank interest receivable	26
	<u>26</u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Fundraising agents	4,500	-
	<u>4,500</u>	<u>-</u>

7 Expenditure on charitable activities

	Football operations 2025 £
Direct costs	
Football operations	241,550
	<u>241,550</u>
Analysis by fund	
Unrestricted funds	241,550
	<u>241,550</u>

8 Net movement in funds

	2025 £
The net movement in funds is stated after charging/(crediting):	
Fees payable for the independent examination of the charity's financial statements	-
	<u>-</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

HARTLEPOOL POOLS YOUTH FC CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MAY 2025

10 Employees

The average monthly number of employees during the period was:

	2025 Number
Total	-

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Equipment £
Cost	
At 5 April 2024	21,850
At 31 May 2025	21,850
Carrying amount	
At 31 May 2025	21,850
At 4 April 2024	21,850

13 Debtors

	2025 £
Amounts falling due within one year:	

14 Creditors: amounts falling due within one year

	2025 £
Other creditors	12,754

HARTLEPOOL POOLS YOUTH FC CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MAY 2025

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 5 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 May 2025
	£	£	£	£	£	£
General funds	22,528	236,669	(246,050)	-	-	13,147

16 Related party transactions

A loan of £15,000 was made by West Hartlepool TDSOB Ltd during the year. The balance outstanding at 31 May 2025 was £9,000.

17 Cash (absorbed by)/generated from operations	2025 £
Deficit for the period	(9,381)
Adjustments for:	
Investment income recognised in statement of financial activities	(26)
Movements in working capital:	
Decrease/(increase) in debtors	1
Increase in creditors	8,111
Cash (absorbed by)/generated from operations	(1,295)