

Company registration number: 00995728

Charity registration number: 500687

STOKE ON TRENT FESTIVAL LIMITED

known as

STOKE-ON-TRENT FESTIVAL

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2025

Independent Examiner

McIntosh Accountants Limited

STOKE ON TRENT FESTIVAL LIMITED

known as STOKE-ON-TRENT FESTIVAL

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STOKE ON TRENT FESTIVAL LIMITED

known as STOKE-ON-TRENT FESTIVAL

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2025.

Objectives and activities

Public benefit

To foster and promote the knowledge, understanding and appreciation of the arts among the inhabitants of Stoke-on-Trent and the surrounding area.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

M N Lloyd (resigned 7 December 2025)
M George (appointed 21 March 2025)
B L Pidgeon
Dr F D Moroni
D Blake-Roberts
C F Smart

Chairman: Dr F D Moroni

Statement of trustees' responsibilities

The trustees (who are also the directors of STOKE ON TRENT FESTIVAL LIMITED for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and

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Trustees' Report

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 24 March 2026 and signed on its behalf by:

.....
Dr F D Moroni
Chairman and trustee

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Independent Examiner's Report to the trustees of STOKE ON TRENT FESTIVAL LIMITED ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of STOKE ON TRENT FESTIVAL LIMITED as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....
Iain A. McIntosh
Independent Examiner
ICAEW

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**Independent Examiner's Report to the trustees of STOKE ON TRENT FESTIVAL
LIMITED ('the Company')**

24 March 2026

STOKE ON TRENT FESTIVAL LIMITED

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Statement of Financial Activities for the Year Ended 30 June 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	148,069	-	148,069
Other trading activities	4	129,937	-	129,937
Investment income	5	4,274	-	4,274
Other income		1,000	-	1,000
Total income		283,280	-	283,280
Expenditure on:				
Charitable activities	6	(279,239)	-	(279,239)
Total expenditure		(279,239)	-	(279,239)
Net income		4,041	-	4,041
Net movement in funds		4,041	-	4,041
Reconciliation of funds				
Total funds brought forward		63,869	25,000	88,869
Total funds carried forward	12	67,910	25,000	92,910
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	161,167	-	161,167
Other trading activities	4	97,592	-	97,592
Investment income	5	3,800	-	3,800
Total income		262,559	-	262,559
Expenditure on:				
Charitable activities	6	(246,403)	-	(246,403)
Total expenditure		(246,403)	-	(246,403)
Net income		16,156	-	16,156
Net movement in funds		16,156	-	16,156

The notes on pages 8 to 12 form an integral part of these financial statements.

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Statement of Financial Activities for the Year Ended 30 June 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Reconciliation of funds				
Total funds brought forward		47,713	25,000	72,713
Total funds carried forward	12	63,869	25,000	88,869

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 12.

The notes on pages 8 to 12 form an integral part of these financial statements.

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(Registration number: 00995728)

Balance Sheet as at 30 June 2025

	Note	2025 £	2024 £
Current assets			
Debtors	9	48,997	62,947
Cash at bank and in hand	10	<u>139,005</u>	<u>148,794</u>
		188,002	211,741
Creditors: Amounts falling due within one year	11	<u>(95,092)</u>	<u>(122,872)</u>
Net assets		<u>92,910</u>	<u>88,869</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		25,000	25,000
Unrestricted income funds			
Unrestricted funds		<u>67,910</u>	<u>63,869</u>
Total funds	12	<u>92,910</u>	<u>88,869</u>

For the financial year ending 30 June 2025 the charity was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 24 March 2026 and signed on their behalf by:

.....
Dr F D Moroni
Chairman and trustee

The notes on pages 8 to 12 form an integral part of these financial statements.

STOKE ON TRENT FESTIVAL LIMITED

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Notes to the Financial Statements for the Year Ended 30 June 2025

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

4 - 5 Piccadilly Arcade

Hanley

Stoke-on-Trent

Staffordshire

ST1 1DL

These financial statements were authorised for issue by the trustees on 24 March 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

STOKE ON TRENT FESTIVAL LIMITED meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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Notes to the Financial Statements for the Year Ended 30 June 2025

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	3,000	3,000
Legacies	80,000	80,000
Gift aid reclaimed	6,539	6,539
Grants, including capital grants;		
Government grants	6,508	6,508
Grants from other charities	7,022	7,022
Regular giving and capital donations	45,000	45,000
Total for 2025	148,069	148,069
Total for 2024	161,167	161,167

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Events income;		
Other events income	129,937	129,937
Total for 2025	129,937	129,937
Total for 2024	97,592	97,592

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	4,274	4,274
Total for 2025	4,274	4,274
Total for 2024	3,800	3,800

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Notes to the Financial Statements for the Year Ended 30 June 2025

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	7	279,239	279,239
Total for 2024		246,403	246,403

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £279,239 (2024 - £246,403) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Legal fees	3,499	3,499
Marketing and publicity	62,916	62,916
Other governance costs	212,824	212,824
Total for 2025	279,239	279,239
Total for 2024	246,403	246,403

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Notes to the Financial Statements for the Year Ended 30 June 2025

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Debtors

	2025 £	2024 £
Trade debtors	48,997	49,475
Other debtors	-	13,472
	<u>48,997</u>	<u>62,947</u>

10 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	4,005	23,794
Short-term deposits	135,000	125,000
	<u>139,005</u>	<u>148,794</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	105,490	131,824
VAT grant repayable	(10,398)	(8,952)
	<u>95,092</u>	<u>122,872</u>

12 Funds

	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Balance at 30 June 2025 £
Unrestricted funds				
General	63,869	283,280	(279,239)	67,910
Restricted funds	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
Total funds	<u>88,869</u>	<u>283,280</u>	<u>(279,239)</u>	<u>92,910</u>

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Notes to the Financial Statements for the Year Ended 30 June 2025

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
Unrestricted funds				
General	47,713	262,559	(246,403)	63,869
Restricted funds	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
Total funds	<u><u>72,713</u></u>	<u><u>262,559</u></u>	<u><u>(246,403)</u></u>	<u><u>88,869</u></u>

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 June 2025 £
Current assets	188,002	188,002
Current liabilities	<u>(95,092)</u>	<u>(95,092)</u>
Total net assets	<u><u>92,910</u></u>	<u><u>92,910</u></u>
	Unrestricted funds General £	Total funds at 30 June 2024 £
Current assets	211,741	211,741
Current liabilities	<u>(122,872)</u>	<u>(122,872)</u>
Total net assets	<u><u>88,869</u></u>	<u><u>88,869</u></u>

14 Analysis of net funds

	At 1 July 2024 £	At 30 June 2025 £
Cash at bank and in hand	<u>148,794</u>	<u>148,794</u>
Net debt	<u><u>148,794</u></u>	<u><u>148,794</u></u>
	At 1 July 2023 £	At 30 June 2024 £
Net debt	<u><u>-</u></u>	<u><u>-</u></u>