Company registration number 07120992 (England and Wales)

Charity registration number 1135364 (England and Wales)

GRASSROOT SOCCER (UK)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

GRASSROOT SOCCER (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees
D Gallagher
T Clark (Served as CEO during the year)
R Hobbis
R Kovaleva

Charity number (England and Wales)
1135364

Company number
07120992

Registered office
167-169 Great Portland Street, 5th Floor, London W1W 5FP

Auditor
HW FIsher Audit, Acre House, 11-15 William Road, London NW1 3ER

Bankers
National Westminster Bank Plc, 46 Notting Hill Gate, Notting Hill, London, W11 3HZ

GRASSROOT SOCCER (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and financial statements for the year ended 31 December 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 Companies Act 2006 and "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)".

ABOUT GRASSROOT SOCCER

Grassroot Soccer (GRS) is an adolescent health organization that leverages the power of soccer to equip young people with the life-saving information, services, and mentorship they need to live healthier lives. GRS trains and empowers young community leaders and role models as Coaches to deliver critical health education and support to youth in their communities. GRS delivers comprehensive programming through affiliate country programmes in Zambia and South Africa, and works as a technical assistance provider with organisations in over 60 countries.

The contributions of Grassroot Soccer UK (GRS UK) are to provide programmatic oversight and grant management support, and to facilitate the sharing of best practices between GRS partner organisations and affiliates. GRS UK is a registered charity with its own Board of Directors and brand ambassadors who contribute to GRS's communications and assist with fundraising and events. GRS UK is registered as a charitable company under the Companies Act 2006 in the United Kingdom.

VISION, MISSION AND PRINCIPLES

Our Mission: Grassroot Soccer (GRS) is an adolescent health organization that leverages the power of soccer to equip young people with the life-saving information, services, and mentorship they need to live healthier lives.

Our Vision: A world mobilised through soccer to create a healthy generation.

Our Principles:

1. Young people have vast potential to create meaningful change and play a significant role in realising a healthy future for themselves.
2. Soccer is an ideal way to reach, educate, and inspire young people in a language they understand and enjoy.
3. Solving public health challenges for adolescents requires an integrated, collaborative, holistic, and community-wide approach.

CHARITABLE OBJECTIVES

The objects of GRS UK are to empower youth around the world with the knowledge, skills, and support to live a healthy life. GRS UK works hand in hand with its parent, Grassroot Soccer, Inc. to achieve this objective by prospecting and securing funding for its partner organisations overseas, and by bringing visibility to the power of soccer to further positive social change.

GRASSROOT SOCCER'S WORK

Grassroot Soccer (GRS) programs leverage the universal appeal of soccer as a platform to reach adolescents during this critical developmental time. Using soccer as the hook, GRS engages adolescents in making healthy decisions through their 3C's: 1) An adolescent-friendly and evidence-based health Curriculum, 2) The supportive influence of local mentor and role model Coaches, and 3) a fun, inclusive, and positive Culture. This model empowers adolescents to make educated choices about pressing health challenges such as HIV/AIDS, sexual health, gender-based violence, mental health and malaria. GRS's evidence-based programs, led by trained local mentors, incorporate soccer into dynamic lessons about health and wellness that engage young people and break down cultural barriers.

Grassroot Soccer provides technical assistance to organizations throughout the world that seek to adopt the GRS model. By working alongside local implementing partners, they are able to increase the scale and impact of their programs in an efficient and sustainable way. GRS works with local community-based and international organizations to adapt, deliver, and evaluate the GRS model in their local communities. Technical assistance from GRS often includes project design support, curriculum development, training delivery, organizational development, monitoring and evaluation, and fundraising. GRS has also launched soccer-based development initiatives with governments, corporations, and civil society partners worldwide.

Since 2002, GRS globally has reached over 25,000,000 young people through its programmes and partnerships, and has demonstrated remarkable results. In 2025, Grassroot Soccer continued to address adolescents' greatest health challenges, reaching close to 1,500,000 young people with life-saving health information and services on topics including sexual and reproductive health, HIV, gender-based violence, mental health and more.

GOVERNANCE AND MANAGEMENT

GRS UK is a charitable company limited by guarantee, incorporated on 9 January 2010 and registered as a charity on 7 April 2010. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

The Grassroot Soccer UK Board of Directors governs the charity in the UK and is responsible for determining policies and overseeing the strategic direction of the organisation. The Board meets one to three times per year and delegates the day-to-day operations of the UK organisation to the UK Director in consultation with the Chief Executive Officer.

The directors of GRS are its trustees, collectively known as the Board of Trustees. The trustees who served during the year and up to the date of signature of the financial statement:

A N Haigh (Resigned on 31 December 2025)
D Seale (Resigned on 1 February 2026)
E Summe (Resigned on 28 February 2026)
D Gallagher
R Moore Hobbis
Q Fortune (Resigned on 28 February 2026)
R Kovaleva
Dr Tommy Clark (served as the Chief Executive Officer during the year)

New trustees are appointed by the existing trustees or members. As soon as appointment occurs (and often prior to), trustees receive a full slate of information related to the charity. This includes governance and policies (i.e. conflict of interest, safeguarding, insurance and liability coverage), as well as documents relevant to our work and the adolescents we reach with our programs. New trustees will meet with the chair and various staff to ask questions and learn about the operations of the organization.

The Charity Commission approved revised Articles of Association for Grassroot Soccer UK in May 2019. All trustees give of their time freely and no trustee remuneration was paid during the year. Trustees are required to disclose all relevant interests and in accordance with the charity's policy withdraw from decision where a conflict of interest arises.

FUNDRAISING

GRS UK is establishing a presence in London that has strengthened the commitment of existing UK-based partners and secured new revenue streams by implementing effective, targeted fundraising strategies and building strong relationships. The fundraising efforts for Grassroot Soccer UK are performed in conjunction with the fundraising efforts of Grassroot Soccer, Inc. in the US. The staff and resources are shared. Neither the charity or anyone acting on its behalf is subscribed to any fundraising schemes in benefit of the organization. The charity uses a consultant to support with logistics of events that take place in the UK, but is not a professional fundraiser. The work is managed and closely monitored by the GRS, Inc staff, event committees and the charity's board. There were no complaints received by the charity during the year about any of it's fundraising efforts, and the charity works hard with all staff across the world to steward great relationships. The safeguarding of staff, volunteers, participants as well as any current or potential donors against undue influence is a top priority. All staff and volunteers sign a safeguarding policy and are required to attend online training in safeguarding and reporting. This mainly focuses on children, and the people we serve, but it applies to all areas of the charity's work.

RELATED PARTIES

Grassroot Soccer UK acts as a funding partner within Grassroot Soccer, Inc. (a non-profit corporation in the United States). Also under the affiliation of Grassroot Soccer, Inc. are two companies who directly implement programming objectives of Grassroot Soccer, Inc. These companies are Grassroot Soccer South Africa and Grassroot Soccer Zambia.

ACCOUNTABILITY

GRS UK strives for the utmost accountability and transparency with donors and partners. GRS involves diverse stakeholders in a number of areas of its operations to ensure programming is functioning at the highest capacity, including local governments and stakeholders, local and international implementing partners, and donors. The multi-faceted nature of GRS's approach (health, education, soccer, youth development, child protection) puts GRS in a unique position to serve as a link between various wings of government and social services, including ministries of health, education, youth, sport, and social development.

RISK MANAGEMENT

The Trustees are responsible for identifying and reviewing the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have identified two relevant risks in the current landscape. The first is financial in that very few of the programmatic expenses of the charity are incurred in Sterling, so are subject to fluctuating currency exchanges. This risk is minimized by working to move funds (especially grant funds) into the currency of spend as soon as possible. The other risk identified is operational and is the effect of the political and world heath views on HIV and adolescent health, which can affect funding. This risk has led to the development of a strategic plan that will allow for a more nimble approach to growth and the cycle of funding and broaden our reach in the adolescent health world.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, which addresses the need for all charities' aims to be, demonstrably, for the public benefit.

FINANCIAL REVIEW

The charity continues to fund its activities through corporate and individual donations and fundraising events. Total income raised during the year was £1,025,556 (2024: £550,403), of which £nil (2024: £nil) was restricted, with the increase primarily due to the Gala event held in 2025 which did not take place in 2024. Total expenditure was £605,519 (2024: £812,913), with the decrease mainly due to the timing of transfers to the US entity being made after the year end.

RESERVES POLICY

As at 31 December 2025, the Charity had reserves totaling £1,008,629 (2024: £588,592), of which £nil (2024: £nil) were restricted. GRS UK has very few direct operating expenses and takes measures to get money out to affiliates for programming and keep low reserves in the UK. The trustees are satisfied that the reserves held within the Charity are sufficient for future needs.

FUTURE DEVELOPMENTS

GRS UK is aligned with and supports GRS's global strategy, which seeks to build on existing partnerships to achieve broad, sustainable adoption of its model by strategic stakeholders. This includes national governments, INGOs, and community partners in its core countries and beyond. GRS sees potential for its soccer-based demand creation model to become embedded in the national strategies of every country facing a generalised epidemic.

In 2026, GRS UK will focus on the following 4 objectives:

- Objective 1: Strengthen existing donor and partner relationships
- Objective 2: Unrestricted fundraising
- Objective 3: Build presence and raise awareness of GRS in UK
- Objective 4: Leverage power of soccer and promote soccer to the forefront of the organization

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that, individually they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

AUDITOR

In accordance with the charitable company's articles, a resolution proposing that HW Fisher Audit be reappointed as auditor of the company will be put at a General Meeting.

Signed on behalf of the board

R Kovaleva

Trustee

Dated: ..30.Sep.2026

GRASSROOT SOCCER (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees, who are also the directors of Grassroot Soccer (UK) for the purpose 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GRASSROOT SOCCER (UK)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF GRASSROOT SOCCER (UK)

Opinion

We have audited the financial statements of Grassroot Soccer (UK) (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our planning process:

- We enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the company. We determined that the following were most relevant: the Charity SORP, FRS 102, Charities Act 2011, Companies Act 2006, Data Protection and Employment Law.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Testing key revenue lines, in particular to ensure occurrence of income in the year.
- Assessing the validity of the classification of income, expenditure, assets and liabilities and unrestricted funds.
- Obtaining third-party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as the charity board minutes for discussions of irregularities including fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditors responsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Diccon Thornely

Diccon Thornely (Senior Statutory Auditor)
For and on behalf of HW Fisher Audit, Statutory Auditor
Chartered Accountants
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

Date: ....30 Sep 2026

GRASSROOT SOCCER (UK)

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	**Unrestricted funds 2025** £	Unrestricted funds 2024 £
Income from:			
Events income and donations	**3**	609,598	545,153
Charitable activities			
Gala income	**4**	412,103	-
Investment income	**5**	3,855	5,250
Total income		1,025,556	550,403
Expenditure on:			
Raising funds	**6**	312,040	135,084
Charitable activities	**7**	293,479	677,829
Total resources expended		605,519	812,913
Net income/(expenditure) for the year/ Net movement in funds		420,037	(262,510)
Fund balances at 1 January 2025		588,592	851,102
Fund balances at 31 December 2025		1,008,629	588,592

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GRASSROOT SOCCER (UK)

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**14**		487		904
Current assets					
Debtors	**15**	56,338		1,462	
Cash at bank and in hand		984,404		614,240	
		1,040,742		615,702	
Creditors: amounts falling due within one year	**16**	(32,600)		(28,014)	
Net current assets			1,008,142		587,688
Total assets less current liabilities			1,008,629		588,592
The funds of the charity					
Unrestricted funds	**17**		1,008,629		588,592
			1,008,629		588,592

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on ....30 Sep 2026

.....

R Kovaleva

Trustee

Company registration number 07120992 (England and Wales)

GRASSROOT SOCCER (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**21**		366,309		(205,725)
Investing activities					
Purchase of tangible fixed assets		-		(1,252)	
Investment income received		3,855		5,250	
Net cash generated from investing activities			3,855		3,998
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			370,164		(201,727)
Cash and cash equivalents at beginning of year			614,240		815,967
Cash and cash equivalents at end of year			984,404		614,240

1 Accounting policies

Charity information

Grassroot Soccer (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is 167-169 Great Portland Street, 5th Floor, London, W1W 5PF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 pound.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees of Grassroot Soccer (UK), alongside the board members and senior management team of the parent charity, Grassroot Soccer, Inc. continually monitor operating costs and have put plans in place to mitigate any risks. The charity's income was less this year, but the charity's fixed cost base remains low and thus the other variable cost the charity incurs (outside of event expenditure), grant funding, can be flexed depending on the level of income received and reserves available to the charity. For the above reasons, the trustees have a reasonable expectation that Grassroot Soccer (UK) can continue as a going concern for the foreseeable future and thus the financial statements have been prepared on the going concern basis.

1.3 Charitable funds

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

1.4 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 is recognised at the time of the donation.

1.5 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.

Costs of raising funds includes those costs incurred to organise and stage the fundraising events.

Grants payable are transfers of funds to affiliates of the Charity, in furtherance of the Charity's charitable objectives. The affiliates notify the Charity when additional funding of the charitable activity is required, whereupon the Charity transfers the funds to this affiliate, through its US parent GRS Inc.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

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

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

Computers	3 years, straight line method

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.

1.7 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).

1.8 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.

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. These financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Critical accounting estimates and judgements

The trustees are satisfied that there are no significant accounting estimates or judgements in the financial statements.

3 Donations and Gifts

	2025	2024
	£	£
Events income and Donations	609,598	545,153
Non Gala event	209,598	145,153
Pledge	400,000	400,000
	609,598	545,153

4 Charitable activities

	2025	2024
	£	£
Events - Tables and Auction tickets	412,103	-

5 Income from investments

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Interest receivable	3,855	5,250

6 Raising funds

	Unrestricted funds general 2025	Unrestricted funds general 2024
	£	£
Staging fundraising events	219,631	92,577
Support costs	92,409	42,507
	312,040	135,084

7 Expenditure on charitable activities

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Direct costs		
Grant funding of activities (see note 8)	57,549	444,383
Share of support and governance costs (see note 9)		
Support	209,622	208,796
Governance	26,308	24,650
	293,479	677,829
Analysis by fund		
Unrestricted funds	293,479	677,829

8 Funds Sent to GRS Inc.

	2025 £	2024 £
Funds sent to GRS Inc.	57,549	444,383

Grassroot Soccer (UK) paid all funds in the year of £57,549 (2024: £444,383) to Grassroot Soccer, Inc. who then distribute the funds to the affiliates. The 2024 amounts have been reclassified in full from Grants to Funds Sent to GRS Inc. because in both years there were no grants relating to Grassroot Soccer (UK).

9 Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Depreciation	417	-	417	348
Support costs (Group)	204,265	-	204,265	199,682
Other labour and venue rental Costs	4,940	-	4,940	8,766
Professional fees (Consulting)	92,409	-	92,409	42,507
Audit fees	-	22,788	22,788	22,250
Non audit fees	-	3,520	3,520	2,400
	302,031	26,308	328,339	275,953
Analysed between				
Fundraising	92,409	-	92,409	42,507
Charitable activities	209,622	26,308	235,930	233,446
	302,031	26,308	328,339	275,953

Governance costs includes payments to the auditors of £22,788 (2024: £22,250) for audit fees, additionally non audit fees of £3,250 (2024: £2,400).

10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	22,788	22,250
Depreciation of owned tangible fixed assets	417	348

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursement of expenses during the year.

12 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Administrative staff	2	3

12 Employees **(Continued)**

There were two leavers in 2025.

The key management personnel of the Charity comprise the Board of Trustees and the Head of Grassroot Soccer UK. Whilst some staff, both of the Charity, and its US affiliate, manage the day to day affairs of the charity, all strategic decisions are taken by the Trustees who are directly involved in the running of the Charity, along with the Head of Grassroot Soccer UK.

The trustees receive no remuneration for their work.

Total remuneration paid to key management personnel in the year was £nil (2024: £nil).
The number of employees whose annual remuneration was £60,000 or more was:

	2025 Number	2024 Number
£70,000 - £79,999	-	1
£80,000 - £89,999	-	-
£90,000 - £99,999	-	-
£100,000 - £100,999	1	-

13 Taxation

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

14 Tangible fixed assets

	Computers £
Cost	
At 1 January 2025	1,252
At 31 December 2025	1,252
Depreciation and impairment	
At 1 January 2025	348
Depreciation charged in the year	417
At 31 December 2025	765
Carrying amount	
At 31 December 2025	487
At 31 December 2024	904

15 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Trade debtors	54,853	-
Prepayments and accrued income	1,485	1,462
	56,338	1,462

16 Creditors: amounts falling due within one year

	2025	2024
	£	**£**
Other taxation and social security	4,554	8,244
Accruals and deferred income	28,046	19,770
	32,600	28,014

17 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 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	**£**	**£**	**£**
General funds	588,592	1,025,556	(605,519)	1,008,629

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	**£**	**£**	**£**
General funds	851,102	550,403	(812,913)	588,592

18 Analysis of net assets between funds

	Unrestricted funds 2025
	£
At 31 December 2025:	
Tangible assets	487
Current assets/(liabilities)	1,008,142
	1,008,629

18 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2024 £
At 31 December 2024:	
Tangible assets	904
Current assets/(liabilities)	587,688
	588,592

19 Related party transactions

Grassroot Soccer UK's parent company Grassroot Soccer, Inc. is based in the US. They also have affiliates in South Africa and Zambia where most of their projects are undertaken. Thomas Clark, Chief Executive Officer of Grassroot Soccer, Inc. is a member of all boards of the Grassroot Soccer affiliates, however, it is the US board that has authority over all Grassroot Soccer activities in South Africa, Zambia and the UK. Grassroot Soccer (UK) send funds raised (detailed in note 7 to the financial statements) to Grassroot Soccer, Inc. who then distribute the funds accordingly to the affiliates.

20 Parent undertaking

The ultimate controlling party of Grassroot Soccer UK is its parent company, Grassroot Soccer, Inc. which is based in the US, registered office: 7 Allen Street Suite B4-5, PO Box 632, Hanover NH 03755, USA.

21 Cash generated from/(absorbed by) operations	**2025 £**	**2024 £**
Surplus/(deficit) for the year	420,037	(262,510)
Adjustments for:		
Investment income recognised in statement of financial activities	(3,855)	(5,250)
Depreciation and impairment of tangible fixed assets	417	348
Movements in working capital:		
(Increase)/decrease in debtors	(54,876)	70,745
Increase/(decrease) in creditors	4,586	(9,058)
Cash generated from/(absorbed by) operations	366,309	(205,725)

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