THE HUBB FOUNDATION

(LIMITED BY GUARANTEE)

AUDITED REPORT AND FINANCIAL STATEMENTS

31 DECEMBER 2025

Company Registration Number: 11707416

Registered Charity Number: 1186026

THE HUBB FOUNDATION
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THE HUBB FOUNDATION
LEGAL AND ADMINISTRATIVE INFORMATION

REGISTERED OFFICE	The Whitehouse 566 Etruria Road Newcastle Under Lyme Staffordshire ST5 0SU
TRUSTEES	Mr D D O'Neill Mrs H J Sawyers Miss P M Amison Miss N M Bartley Mr M Stanyer Mr J D Eeles Mr J J Hibberts
BANKERS	NatWest Bank 75 High Street Newcastle-under-Lyme Staffordshire ST5 1PN
AUDITORS	Dean Statham 29 King Street Newcastle under Lyme Staffordshire ST5 1ER
REGISTERED COMPANY NUMBER	11707416
REGISTERED CHARITY NUMBER	1186026

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 (FRS102) published in October 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee. 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, dated 3 December 2018. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustees

In accordance with the Articles of Association, the trustees, who are referred to as Members are appointed Members when they become Directors.

Any person who is willing to be a Director, and who is permitted by law to do so, may be appointed to be a Director by resolution of the Directors.

The charity maintains a register of Members, and any person ceasing to be a Member is removed from the register.

A Member shall cease to be a member if they (a) cease to be a director; or (b) die.

Trustee Induction and Training

New trustees are supplied with the Charity Commission publication, 'The Essential Trustee: What You Need to Know', along with the Memorandum and Articles and the latest financial statements.

Key Management Personnel

The Board of Trustees consider that they, together with the Charity's Chief Operating Officer, Operations Manager and Finance Manager comprise the Key Management Personnel.

The Trustees give their time freely. They are responsible for annually reviewing the pay and remuneration of the Chief Operating Officer, Operations Manager and Finance Manager.

The Chief Operating Officer and Finance Officer, review remuneration annually for all other staff, alongside the board of Trustees.

A number of criteria are used when setting pay including:

- The nature of the role and responsibilities
- Inflation
- The financial position of the Charity
- Sector salaries for comparable positions
- National Minimum and Living Wage rates

Risk Management
The trustees have considered in detail the risks facing the charity, the controls in place to mitigate those risks and action plans to deal with those areas where controls could be enhanced. The trustees believe that they have appropriate controls in place, commensurate with the size of the organisation and their cost effectiveness, to mitigate the risks identified. The trustees review and update the assessment of the risks facing the charity, together with an assessment of the controls on a regular basis.

Organisational Structure
Under the Articles of Association, the business of the Trust is managed by the Membership. Meetings can be called at any time by any member of the Membership. No business shall be transacted unless a quorum is present.

A Member is entitled to appoint another person as his proxy, in accordance with the Act, to exercise all or any of his rights to attend and to speak and vote at a meeting of the charity.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

Charitable Objectives
The charity's objectives are restricted only for the public benefit: to the relief of young people and their families in need because of youth, financial hardship or other disadvantage specifically but not exclusively through their leisure time activities and developing their physical, mental and spiritual capabilities so that they may grow to fully maturity as individuals and fully contributing members of society.

Public Benefit
The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

FUNDRAISING

The Charity does not carry out significant fundraising activities.

ACHIEVEMENTS AND PERFORMANCE

The Hubb Foundation's core activity is to support children and their families during school holidays with fun, free activities, and food. The Hubb Foundation focused on canvassing a strategy that would put us at the forefront as lead co-ordinator of the Department for Education (DfE) Holiday Activities and Food (HAF) programme and the current funding for this was secured in 2021. We were given confirmation of this funding being extended in July 2026 to run until February 2029. The Hubb Foundation in partnership with the Stoke-on-Trent city council delivered the following outcomes for children and young people who attended the HAF provision:

- Eat more healthily over the school holidays.
- Be more active during the school holidays.
- Take part in engaging and enriching activities (which support the development of resilience, character and wellbeing along with their wider educational attainment).
- Be safe and not to be socially isolated.
- Have a greater knowledge of health and nutrition.
- Be more engaged with school and other local services and have greater knowledge and awareness of all holiday club provision.

Our programme comprises of a wide range of sports and physical activities that challenge individual and team endeavours, creative tasks such as arts and crafts and our wide range of enrichment activities. Examples of these include: Multi-sports, Arts & Crafts, Bush-Craft, Animal Handling, D J Workshops, STEM activities, Dance, Singing, Musical Theatre, Magic, Coding, Food Education, Climbing walls, Trampolining, Music Production, Illustration, Canoeing, visits to the Beach Wildlife Parks, Stables and Farm Animals. In 2025, The Hubb Foundation coordinated a total of 1,328 Holiday Activities and Food (HAF) sessions across the three key holiday periods: Easter, Summer, and Christmas. These sessions provided 45,192 places and opportunities for children and families to access enriching activities, nutritious food, and support services.

Across the 51 days of programme delivery, we engaged with 6,726 unique children who attended at least one session. Of these participants, 89% were eligible for Free School Meals (FSM), exceeding our contractual requirement that a minimum of 85% of attendees meet FSM criteria. In addition, 17% of participating children were identified as having Special Educational Needs and Disabilities (SEND).

The success of the programme was made possible through collaboration with 191 organisations, which worked in partnership to deliver the HAF provision across Stoke-on-Trent.

As part of our Easter delivery, we continued our valued partnerships with local businesses and organisations, which generously donated Easter eggs. These were distributed to children attending HAF sessions in the lead-up to the Easter weekend, helping to create a positive and memorable experience for families.

During the Christmas period, Lord Bamford, JCB and JCB employees donated more than 2,300 Christmas presents directly to The Hubb Foundation for distribution through our network of schools, community groups, and partner organisations. A further 450 presents were donated by local businesses, resulting in approximately 2,850 gifts being distributed to children across Stoke-on-Trent who attended holiday activities.

In recognition of our expertise and impact, The Hubb Foundation continues to play a leading role nationally, holding a position on the national HAF steering group, helping to shape future funding and programme development. We also serve on the national provider recognition award panel, supporting and celebrating excellence across the sector and presenting awards annually in parliament.

As part of the HSBC community grant scheme, the charity was awarded £24,435 to deliver our established air fryer programme working with local organisations in Stoke-on-Trent and Newcastle - under-Lyme to provide air fryers to individuals and families that had been targeted through relationships with partners and identified as vulnerable. This initiative engaged with 180 families equating to over 500 individuals who benefited from HSBC funding and provided an air fryer, a recipe cookbook and 3 £25 vouchers to be used at supermarkets for food items only. The feedback from families within the project was described as a life saver and eased some financial pressure given current rising costs to live.

The Hubb Foundation recruited two further Trustees in 2025, adding much needed financial experience and valuable skill set to the Charity .

FINANCIAL REVIEW AND RESULTS FOR THE PERIOD

We are grateful to the numerous individuals and supporters who have made donations to the Charity and therefore made a valuable contribution to the furtherance of our work. Trustees are also grateful to all organisations, local and national, who have financially supported our work during 2025.

We would particularly like to thank the following for their donations; GMB Union, Goddard Dunbar & Associates Ltd, Rebus Training Ltd, Shanahan properties Ltd, JCB, Leek Golf Club and local councillors.

In the opinion of the trustees, the charity's assets are sufficient to fulfil the obligations of the charity.

Net expenditure for the year was £54,429 (2024: income £24,265 (restated)), consisting of restricted net expenditure of £12,174 (2024: £45,274 (restated)) and unrestricted net expenditure of £42,255 (2024: income £69,539 (restated)). Retained funds at the year-end were £164,125 (2024: £218,554 (restated)), consisting of restricted funds of £12,700 (2024: £24,874 (restated)) and unrestricted funds of £151,425 (2024: £193,680 (restated)).

FUTURE PLANS

The charity plans to develop the HAF provision further in 2026 by increasing our network of enrichment providers and increase the diversity of activities to engage and provide more opportunities to children and young people. The HAF contract was renewed in July 2026 until February 2029 which gives us the opportunity to continue to manage and coordinate a programme that has been developed over the last 5 years. The charity will also be seeking funding to develop further projects, diversifying income resulting in more stability for the organisation. This includes expanding our current network of providers and delivering projects outside of Stoke-on-Trent by seeking government and local funding as well as businesses with a vested interest of supporting the community.

INVESTMENT POLICY

The trustees are authorised by the Memorandum and Articles of Association to invest monies not immediately required for the charity's own purposes after obtaining advice from a financial expert, having regard to the suitability of investments and the need for diversification.

RESERVES POLICY

The trustees have examined the charity's requirements for reserves considering the main risks to the organisation.

It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3-6 months of the expenditure to ensure that the charity is self-sufficient in the longer term. Long term sustainability and building reserves resilience remains one of the priority key aims of the charity's trustees.

CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements are continually evaluated and are based on a number of factors including expectations of future events that are believed to be reasonable under the circumstances.

DISCLOSURE OF INFORMATION TO THE AUDITORS

We, the trustees of the charitable company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware that:

- There is no relevant audit information of which the charitable company's auditors are unaware; and

- We have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

By order of the board

Jane Sawyers (Sep 25, 2026 12:46:09 GMT+1)

25/09/2026

Mrs H J Sawyers
Chair of the Board of Trustees

The trustees (who are also the Directors of The Hubb Foundation for the purposes of company law) are responsible for preparing the Trustees' Annual 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 charitable company of the incoming resources and application of resources, including the 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 then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS102);
- 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 business.

The trustees are responsible for keeping proper accounting records that 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.

Opinion

We have audited the financial statements of The Hubb Foundation (the 'charitable company') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, Balance Sheet, 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 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 Charities Act 2011.

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 responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 Trustees Report and our Auditor's Report thereon. The trustees are responsible for the other information contained within the Trustees 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- The information given in the financial statements is inconsistent in any material respect with the Trustees' Report; or
- The charitable company has not kept adequate accounting records; or
- The financial statements are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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 responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates identified as critical were indicative of potential bias;
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of trustees meetings;
- Enquiring of management as to actual and potential litigation and claims;
- Reviewing correspondence with relevant regulators and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

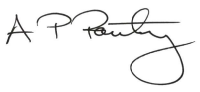
As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e.. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Pountney (Senior Statutory Auditor)

For and on behalf of
Dean Statham
Chartered Accountants & Statutory Auditors
29 King Street
Newcastle-under-Lyme
Staffordshire
ST5 1ER

Date... 26/09/2026

THE HUBB FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2025

	Note	**Restricted funds 2025 £**	**Unrestricted funds 2025 £**	**Total 2025 £**	*Restated* Restricted funds 2024 £	*Restated* Unrestricted funds 2024 £	*Restated* Total 2024 £
Incoming Resources							
Charitable Activities		**1,476,099**	**-**	**1,476,099**	1,567,443	-	1,567,443
Donations		**10,000**	**14,943**	**24,943**	4,089	110,055	114,144
Donated Services		**-**	**-**	**-**	13,500	-	13,500
Total Incoming Resources		**1,486,099**	**14,943**	**1,501,042**	1,585,032	110,055	1,695,087
Resources Expended							
Charitable Activities	**3**	**1,498,273**	**57,198**	**1,555,471**	1,630,306	40,516	1,670,822
Total Resources Expended		**1,498,273**	**57,198**	**1,555,471**	1,630,306	40,516	1,670,822
Net (Expenditure)./ Income For the Year		**(12,174)**	**(42,255)**	**(54,429)**	(45,274)	69,539	24,265
Transfers Between Funds		**-**	**-**	**-**	-	-	-
Net Movement in Funds		**(12,174)**	**(42,255)**	**(54,429)**	(45,274)	69,539	24,265
Total Funds Brought Forward (As Previously Reported)		**24,874**	**162,842**	**187,716**	70,148	124,141	194,289
Prior Period Adjustment	**16**	**-**	**30,838**	**30,838**	-	-	-
Total Funds Brought Forward (Restated)	**11**	**24,874**	**193,680**	**218,554**	70,148	124,141	194,289
Total Funds Carried Forward	**11**	**12,700**	**151,425**	**164,125**	24,874	193,680	218,554

All income and expenditure derive from continuing activities.

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

THE HUBB FOUNDATION
BALANCE SHEET
As at 31 December 2025

	Note	2025 £	*Restated* 2024 £
FIXED ASSETS			
Tangible fixed assets	8	**2,617**	4,477
CURRENT ASSETS			
Debtors	9	**180,310**	209,744
Cash at bank and in hand		**368,477**	216,434
		548,787	426,178
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	10	**(387,279)**	(212,101)
NET CURRENT ASSETS		**161,508**	214,077
NET ASSETS		**164,125**	218,554
FUNDS			
Unrestricted funds	11	**151,425**	193,680
Restricted funds	12	**12,700**	24,874
		164,125	218,554

These financial statements were approved by the trustees and authorised for issue on …….. and are signed on its behalf by:

Jane Sawyers (Sep 25, 2026 12:46:09 GMT+1) 25/09/2026

Mrs H J Sawyers
Director and Trustee

The notes on pages 14-23 form part of these financial statements.

Company Registration Number: 11707416
Registered Charity Number: 1186026

THE HUBB FOUNDATION
STATEMENT OF CASH FLOWS
For the year ended 31 December 2025

	Note	**2025**	*Restated* 2024
		£	£
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash (expenditure)/income		**(52,569)**	25,369
WORKING CAPITAL ADJUSTMENTS			
Decrease/(increase) in debtors		**29,434**	(158,727)
Increase/(decrease) in creditors		**175,178**	(140,999)
Purchase of tangible fixed assets		**-**	(5,581)
Net cash flows from operating activities	14	**152,043**	(279,938)
Cash and cash equivalents at 1 January		**216,434**	496,372
Cash and cash equivalents at 31 December		**368,477**	216,434

1. ACCOUNTING POLICIES

GENERAL INFORMATION
The Hubb Foundation is a charitable company limited by guarantee and is registered and incorporated in England and Wales. The registered office is The Whitehouse, 566 Etruria Road, Newcastle Under Lyme, Staffordshire, ST5 0SU. The registered company number is 11707416. The registered charity number is 1186026.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The nature of the charity's operations and principal activities are the relief of young people and their families in need because of youth, financial hardship or other disadvantage specifically but not exclusively through their leisure time activities and developing their physical, mental and spiritual capabilities so that they may grow to fully maturity as individuals and fully contributing members of society.

BASIS OF PREPARATION
The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. 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 significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

GOING CONCERN
The financial statements have been prepared on a going concern basis. The Trustees assess whether the use of going concern is appropriate and whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees believe there are adequate resources which will enable the charity to meet its liabilities and continue in operational existence for the foreseeable future. Therefore, the Trustees have adopted the going concern basis in preparing the financial statements.

DONATED FACILITIES
Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

INCOME
All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

1. ACCOUNTING POLICIES CONTINUED

INCOME
No amount is included in the financial statements for volunteer time in line with the SORP.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

EXPENDITURE
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

SUPPORT COSTS
Support costs are those that assist the work of the charity but do not directly represent the charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings, they have been allocated to expenditure on charitable activities on a basis consistent with use of resources. An analysis of these costs is included in note 3.

TANGIBLE FIXED ASSETS
Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

DEPRECIATION
Depreciation is calculated so as to write off the cost of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment – 33.3% straight line.

Depreciation is charged from the month of acquisition to the month of disposal.

TAXATION
The company is exempt from income tax under section Part 11 of the Corporation Taxes Act 2010. No tax charges have arisen in the charity.

FUNDS
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

FINANCIAL INSTRUMENTS
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method.

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 on-going 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.

No critical accounting estimates and judgements have been made in preparing these financial statements.

2. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Activities undertaken 2025 £	**Support costs 2025 £**	**Total 2025 £**	*Restated* Activities undertaken 2024 £	*Restated* Support costs 2024 £	*Restated* Total 2024 £
Holiday Activities	**1,299,271**	**204,675**	**1,503,946**	1,356,188	197,696	1,553,884
Hubb Pots Project	**34,302**	**17,223**	**51,525**	98,233	18,705	116,938
	1,333,573	**221,898**	**1,555,471**	1,454,421	216,401	1,670,822

3. ALLOCATION OF SUPPORT COSTS

Support costs 2025	Basis of Allocation	Holiday Activities £	Hubb Pots Project £	Total 2025 £
Governance	Use of resources	5,221	454	**5,675**
Legal, HR and IT support	Use of resources	8,838	730	**9,568**
Office premises	Use of resources	4,140	360	**4,500**
Wages and salaries	Use of resources	142,388	12,382	**154,770**
Printing, postage and stationery	Use of resources	1,169	98	**1,267**
Promotion, publicity and design	Use of resources	2,873	4	**2,877**
Computer software and support	Use of resources	13,627	1,185	**14,812**
Telephone	Use of resources	1,417	123	**1,540**
Memberships and subscriptions	Use of resources	1,530	133	**1,663**
Insurance	Use of resources	1,603	139	**1,742**
Mileage and travel expenses	Use of resources	2,228	117	**2,345**
Meeting expenses	Use of resources	507	23	**530**
Bank charges	Use of resources	253	22	**275**
General expenses	Use of resources	11,267	980	**12,247**
Repairs and equipment	Use of resources	2,900	63	**2,963**
Irrecoverable VAT	Use of resources	3,003	261	**3,264**
Depreciation	Use of resources	1,711	149	**1,860**
		204,675	17,223	**221,898**

Support costs 2024	Basis of Allocation	*Restated* Holiday Activities £	*Restated* Hubb Pots Project £	*Restated* Total 2024 £
Governance	Use of resources	11,739	1,161	**12,900**
Finance support	Use of resources	1,820	180	**2,000**
Legal, HR and IT support	Use of resources	2,275	225	**2,500**
Office premises	Use of resources	8,190	810	**9,000**
Wages and salaries	Use of resources	159,987	15,823	**175,810**
Printing, postage and stationery	Use of resources	1,398	138	**1,536**
Promotion, publicity and design	Use of resources	3,480	148	**3,628**
Computer software and support	Use of resources	8,932	883	**9,815**
Telephone	Use of resources	1,193	118	**1,311**
Memberships and subscriptions	Use of resources	1,126	111	**1,237**
Insurance	Use of resources	1,188	118	**1,311**
Mileage and travel expenses	Use of resources	3,843	182	**4,025**
Meeting expenses	Use of resources	884	87	**971**
Training	Use of resources	4,205	39	**4,244**
Bank charges	Use of resources	341	35	**376**
General expenses	Use of resources	14,153	1,323	**15,476**
Depreciation	Use of resources	1,005	99	**1,104**
VAT recovered	Use of resources	(28,063)	(2,775)	**(30,838)**
		197,696	18,705	**216,401**

4. GOVERNANCE COSTS

	2025	*Restated* 2024
	£	£
Auditor's remuneration	**4,225**	8,000
Accountancy fees	**1,450**	4,450
Legal fees	**-**	450
	5,675	12,900

5. AUDITOR'S REMUNERATION

	2025	*Restated* 2024
	£	£
Fees payable to the charity's auditor for the audit of the charity's financial statements	**4,225**	8,000
Fees payable to the charity's auditor for other services:		
Accountancy fees	**1,450**	4,450
	5,675	12,450

6. STAFF COSTS

	2025	*Restated* 2024
	£	£
Wages and salaries	**204,455**	237,500
Social security costs	**14,078**	13,731
Employers pension – defined contribution	**16,370**	19,940
Other staff costs	**1,203**	1,249
	236,106	272,420

The average number of persons employed by the charity during the year was 7 (2024: 7).

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel are considered to be the Chief Operating Officer, the Operations Manager and the Finance Manager. During the year, key management personnel received remuneration, including social security and employers pension contributions, totalling £131,386 (2024: £148,584).

7. TRUSTEES REMUNERATION AND EXPENSES

No trustees received remuneration, expenses or pension benefits in either year.

8. FIXED ASSETS

	Office Equipment £	TOTAL £
Cost		
At 1 January 2025 (*Restated*)	5,581	**5,581**
Additions	-	**-**
At 31 December 2025	5,581	**5,581**
Depreciation		
At 1 January 2025 (*Restated*)	1,104	**1,104**
Charge for year	1,860	**1,860**
At 31 December 2025	2,964	**2,964**
Carrying amount		
At 31 December 2025	2,617	**2,617**
At 31 December 2024 (*Restated*)	4,477	**4,477**

9. DEBTORS

	2025 £	*Restated* 2024 £
Trade debtors	**167,719**	128,212
Other debtors	**7,322**	30,838
Accrued income	**-**	47,519
Prepayments	**5,269**	3,175
	180,310	209,744

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	*Restated* 2024 £
Trade creditors	**73,970**	36,078
Accruals	**126,572**	158,133
Deferred income	**49,259**	7,500
Social security and other taxes	**135,696**	5,712
Other creditors	**1,782**	4,678
	387,279	212,101

11. FUNDS RECONCILIATION

	Restated Balance at start of year £	Incoming resources £	Resources expended £	Transfers between funds £	**Balance at end of year £**
Year ended 31 December 2025					
Unrestricted funds	193,680	14,943	(57,198)	-	**151,425**
Restricted funds	24,874	1,486,099	(1,498,273)	-	**12,700**
	218,554	1,501,042	(1,555,471)	-	**164,125**

	Balance at start of year £	*Restated* Incoming resources £	*Restated* Resources expended £	*Restated* Transfers between funds £	***Restated* Balance at end of year £**
Year ended 31 December 2024					
Unrestricted funds	124,141	110,055	(40,516)	-	**193,680**
Restricted funds	70,148	1,585,032	(1,630,306)	-	**24,874**
	194,289	1,695,087	(1,670,822)	-	**218,554**

Unrestricted funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

12. RESTRICTED FUNDS

	Restated Balance at start of year £	Incoming resources £	Resources expended £	Transfers between funds £	**Balance at end of year £**
Year ended 31 December 2025					
Shanahan Rent		10,000	(4,500)	-	**5,500**
HAF Contract	-	1,417,648	(1,417,648)	-	**-**
Hubb Pots Project	7,672	36,935	(42,274)	-	**2,333**
Community Foundation	7,375	12,500	(19,875)	-	**-**
City of Stoke on Trent Capital Fund	3,187	-	(2,175)	-	**1,012**
Middleport Matters	5,850	-	(2,785)	-	**3,065**
Other Community Donations and Grants	790	-	-	-	**790**
Together Active	-	5,516	(5,516)	-	**-**
The Bread and Butter Thing	-	3,500	(3,500)	-	**-**
	24,874	1,486,099	(1,498,273)	-	**12,700**

	Balance at start of year £	*Restated* Incoming resources £	*Restated* Resources expended £	*Restated* Transfers between funds £	***Restated* Balance at end of year £**
Year ended 31 December 2024					
Donated services	-	13,500	(13,500)	-	**-**
HAF Contract	-	1,404,164	(1,404,164)	-	**-**
Hubb Pots Project	55,774	53,750	(101,852)	-	**7,672**
Community Foundation	9,683	62,500	(64,808)	-	**7,375**
Opening Schools Facilities	-	22,124	(22,124)	-	**-**
City of Stoke on Trent Capital Fund	-	4,368	(1,181)	-	**3,187**
National Lottery Awards For All	1,751	4,950	(6,701)	-	**-**
Middleport Matters	400	9,597	(4,147)	-	**5,850**
Education Endowment Fund	2,540	-	(2,540)	-	**-**
Other Community Donations and Grants	-	10,079	(9,289)	-	**790**
	70,148	1,585,032	(1,630,306)	-	**24,874**

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Fixed assets	2,617	-	**2,617**
Debtors	5,269	175,041	**180,310**
Cash and bank and in hand	343,928	24,549	**368,477**
Creditors: amounts falling due within one year	(200,389)	(186,890)	**(387,279)**
	151,425	12,700	**164,125**

	Restated Unrestricted Funds £	*Restated* Restricted Funds £	*Restated* Total 2024 £
Fixed assets	4,477	-	**4,477**
Debtors	34,013	175,731	**209,744**
Cash and bank and in hand	182,183	34,251	**216,434**
Creditors: amounts falling due within one year	(26,993)	(185,108)	**(212,101)**
	193,688	24,874	**218,554**

14. ANALYSIS OF CHANGES IN NET FUNDS

	Restated 1 January 2025 £	Cash flows £	1 December 2025 £
Cash at bank and in hand	216,434	152,043	**368,477**

15. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately to those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £16,370 (2024: £19,940). Contributions totalling £1,397 (2024: £3,080) were payable to the fund at the balance sheet date.

16. PRIOR PERIOD ADJUSTMENT

During 2025 Charity management determined that they should have registered for VAT with effect from 1 January 2022. A prior period adjustment has been processed to record the input VAT reclaim prior to 2025 in the correct period. This has resulted in an increase in net income of £30,838.