City of Stoke Athletics Club

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 December 2025

City of Stoke Athletics Club

(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees	Mr Kevin Hendricken Ms Jacqueline Clowes
Company Secretary	Ms Nichola Hepworth
Charity Number in England and Wales	1190724
Company Registration Number	12687357
Registered Office and Principal Address	Northwood Stadium Keelings Road Stoke On Trent Staffordshire ST1 6PA United Kingdom
Accountants	Shires Accountants AAT Licenced Accountant Suite G30 Genesis Centre Innovation Way Stoke On Trent Staffordshire ST6 4BF United Kingdom

City of Stoke Athletics Club

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 December 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of City of Stoke Athletics Club present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Principal Activity

that of sports clubs

Financial Review

The results for the financial year are set out on page 6 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of £61,425 (2024 - £92,725) and liabilities of £918 (2024 - £0.00). The net assets of the charity have decreased by £(32,218).

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Mr Kevin Hendricken
Ms Jacqueline Clowes

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Ms Nichola Hepworth

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. City of Stoke Athletics Club subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 24 September 2026 and signed on its behalf by:

Mr Kevin Hendricken	**Ms Jacqueline Clowes**
Trustee	**Trustee**

City of Stoke Athletics Club

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 December 2025

General responsibilities

The trustees, who are also directors of City of Stoke Athletics Club for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). 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 company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

Trustees' declaration on unaudited financial statements

In relation to the financial statements comprising the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes:

The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.

The trustees confirm that they have made available to Shires Accountants, AAT Licenced Accountant, all the charity's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the charity for the financial year ended 31 December 2025.

Approved by the Board of Trustees on 24 September 2026 and signed on its behalf by:

Mr Kevin Hendricken	**Ms Jacqueline Clowes**
Trustee	**Trustee**

City of Stoke Athletics Club

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STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	**6,531**	**-**	**6,531**	4,496	-	4,496
Charitable activities							
Other trading activities	3.2	**42,281**	**-**	**42,281**	54,821	-	54,821
Investments	3.3	**104**	**-**	**104**	94	-	94
Total income		**48,916**	**-**	**48,916**	59,411	-	59,411
Expenditure							
Raising funds	4.1	**280**	**-**	**280**	1,309	-	1,309
Charitable activities	4.2	**25,217**	**-**	**25,217**	26,497	-	26,497
Other expenditure	4.3	**55,637**	**-**	**55,637**	57,668	-	57,668
Total Expenditure		**81,134**	**-**	**81,134**	85,474	-	85,474
Net income/(expenditure)		**(32,218)**	**-**	**(32,218)**	(26,063)	-	(26,063)
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**(32,218)**	**-**	**(32,218)**	(26,063)	-	(26,063)
Reconciliation of funds:							
Total funds beginning of the year	11	**56,945**	**35,780**	**92,725**	83,008	35,780	118,788
Total funds at the end of the year		**24,727**	**35,780**	**60,507**	56,945	35,780	92,725

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

City of Stoke Athletics Club

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SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2025

	Statement of Financial Activities		**2025** **£**	2024 £
Gross income	Unrestricted funds	**48,916**		
			48,916	59,411
Total income			**48,916**	59,411
Total expenditure			**(81,134)**	(85,474)
Net income/(expenditure)			**(32,218)**	(26,063)

The charity has no recognised gains or losses other than the results for the financial year. The results for the financial year have been calculated on the historical cost basis.

City of Stoke Athletics Club

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Company Number: 12687357

BALANCE SHEET

as at 31 December 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	8	**19,259**	39,140
Current Assets			
Cash at bank and in hand		**42,166**	53,585
Creditors: Amounts falling due within one year	9	**(918)**	-
Net Current Assets		**41,248**	53,585
Total Assets less Current Liabilities		**60,507**	92,725
Funds			
Restricted trust funds		**35,780**	35,780
General fund (unrestricted)		**24,727**	56,945
Total funds	11	**60,507**	92,725

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 24 September 2026 and signed on its behalf by

Mr Kevin Hendricken

Ms Jacqueline Clowes

Trustee

Trustee

City of Stoke Athletics Club

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. GENERAL INFORMATION

City of Stoke Athletics Club is a company limited by guarantee incorporated in the England and Wales. The registered office of the charity is Northwood Stadium, Keelings Road, Stoke On Trent, Staffordshire, ST1 6PA, United Kingdom which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitys financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis, under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the

objectives of the charity.

• Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

• Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

•Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	20% for Equip / 25% for F&F

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations and legacies	**6,531**	**-**	**6,531**	4,496

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Grants from governments and other co-funders:				
Income from charitable activities	**42,281**	**-**	**42,281**	54,821

3.3 INVESTMENTS

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Investments	**104**	**-**	**104**	94

4. EXPENDITURE

4.1 RAISING FUNDS

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Raising funds	**-**	**-**	**280**	**280**	1,309

4.2 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Expenditure on charitable activites	**25,217**	**-**	**-**	**25,217**	26,497

4.3 OTHER EXPENDITURE

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Other expenditure	-	**55,637**	-	**55,637**	57,668

4.4 SUPPORT COSTS

	Cost of Raising Funds	2025	2024
	£	£	£
Support	**280**	**280**	1,309

5. ANALYSIS OF SUPPORT COSTS

	2025	2024
	£	£
Support	**280**	1,309

6. NET INCOME

	2025	2024
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**19,881**	20,000

7. INVESTMENT AND OTHER INCOME

	2025	2024
	£	£
Bank interest	**104**	94

8. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 31 December 2025	99,994	99,994
Depreciation		
At 1 January 2025	60,854	60,854
Charge for the financial year	19,881	19,881
At 31 December 2025	80,735	80,735
Net book value		
At 31 December 2025	**19,259**	**19,259**

	At 31 December 2024	39,140	39,140

9. CREDITORS

	2025	2024
Amounts falling due within one year	**£**	£
Accruals and deferred income	**918**	-

10. RESERVES

	2025	2024
	£	£
At the beginning of the year	**92,725**	118,788
Deficit for the financial year	**(32,218)**	(26,063)
At the end of the year	**60,507**	92,725

11. FUNDS

11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	**Restricted Funds**	**Total Funds**
	£	**£**	£
At 1 January 2024	83,008	35,780	118,788
Movement during the financial year	(26,063)	-	(26,063)
At 31 December 2024	56,945	35,780	92,725
Movement during the financial year	(32,218)	-	(32,218)
At 31 December 2025	**24,727**	**35,780**	**60,507**

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025	**Income**	**Expenditure**	**Balance 31 December 2025**
	£	**£**	**£**	**£**
Restricted funds				
Restricted	35,780	-	-	35,780
Unrestricted funds				
Unrestricted General	56,945	48,916	81,134	24,727
Total funds	**92,725**	**48,916**	**81,134**	**60,507**

11.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	**Current assets**	**Current liabilities**	**Total**
	£	**£**	**£**	**£**

Unrestricted general funds	19,259	42,166	**(918)**	60,507
	19,259	**42,166**	**(918)**	**60,507**

12. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

CITY OF STOKE ATHLETICS CLUB

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SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

City of Stoke Athletics Club

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

OPERATING STATEMENT

for the financial year ended 31 December 2025

	Schedule	2025 £	2024 £
Income		**48,812**	59,317
Cost of generating funds	**1**	**(25,217)**	(26,497)
Gross surplus		**23,595**	32,820
Charitable activities and other expenses	**2**	**(55,917)**	(58,977)
		(32,322)	(26,157)
Miscellaneous income	**3**	**104**	94
Net deficit		**(32,218)**	(26,063)

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 1 : COST OF GENERATING FUNDS

for the financial year ended 31 December 2025

	2025		2024
	£		£
Cost of Generating Funds			
Direct costs	**25,217**		26,497
	25,217		26,497

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 December 2025

	2025	2024
	£	£
Expenses		
Staff training	**2,827**	4,447
Rent payable	**28,643**	25,000
Repairs and maintenance	**728**	2,647
Printing, postage and stationery	**392**	450
Advertising	**280**	1,309
Computer costs	**461**	96
Legal and professional	**1,411**	227
Accountancy	**918**	1,020
Bank charges	**(49)**	-
General expenses	**-**	3,516
Subscriptions	**425**	265
Depreciation	**19,881**	20,000
	55,917	58,977

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 3 : MISCELLANEOUS INCOME

for the financial year ended 31 December 2025

	2025	2024
	£	£
Miscellaneous Income		
Bank Interest	**104**	94

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.