ROCKET COMMUNITY FOUNDATION

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2025

Charity Number 1195281

ROCKET COMMUNITY FOUNDATION

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2025

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The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 December 2025.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, 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 October 2019)

1. Objectives and Activities

Aims of the Charity

For the benefit of the public generally and, in particular, the inhabitants of Tyne and Wear and Northumberland and their surrounding areas, the objects of the charity are:

- To advance the education of children and young people through participation in sport and healthy recreation to provide opportunities for them to develop their full capacities.
- To provide and assist in providing facilities for the playing of sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances (in particular children and young people) or for the benefit of the public at large in the interests of social welfare and with the object of improving their health, wellbeing and conditions of life.
- The promotion of such other charitable purposes as may from time to time be determined by the trustees as being in fulfilment of the charity's objects.

Objectives, strategies and activities for the year

The objective for the year is to:

- Continue to provide holiday activities at the pavilion by making use of the playing fields and hall and continue to hire out the hall to the local community.
- To source additional hours for a Community Development Officer to manage and run the pavilion.
- Broaden activities to reach additional demographic groups.

The strategy:

- To target funding requirements for holiday activities, Community Development Officer and community activities.
- Provide a space for the community.

The Activities:

- Provide facilities for the Cramlington Rockets Rugby Club.
- Provide facilities to the local community to use for differing activities.

2. Public Benefit Statement

Our mission is to provide a facility suitable to educate children and young people through participation in sport and healthy recreation. And provide a local amenity for use by the local community.

Our commitment to delivering public benefit is at the core of our objectives and our mission for 2025 is to allow the local community to use the refurbished pavilion with modern facilities for all sorts of activities.

3. Policy on Grant Making

We currently do not provide grants.

4. Policy on Social Investment

The trustees know the importance of providing a facility for the local community where it can be used to strengthen people's skills and capacities and support them to participate fully in employment and social life by allowing training, social gatherings and providing new businesses with a place to use.

5. Contribution by Volunteers

The Foundation benefits significantly from voluntary work in the organisation of meetings and management of fundraising. All trustees are voluntary and provide expertise in their own field.

6. Achievements and Performance

Evaluation and outputs

a. Fully funded 840 spaces for children and young people in Northumberland to access activities, a hot meal and peer support.
b. Hiring of the facility to local organisations
c. Secured Funding for Teen Talk
d. Secured Funding for Retired activities.
e. Secured funding for Community Development Officer

7.Fundraising

To meet the objective of the year, a number of charities have been approached to support and have provided grants to allow the Trustees to fund community activities for a number of different demographics.

We have received the following from approached charities in the financial period:

a. HAF - Feb Camp (£1,750)
b. Cramlington Town Council - VE Day Support (£500)
c. Northumberland County Council- HSF Grant (£2,000)
d. HAF - Easter Camp (£4,000)
e. Access Sport (£1,400)
f. Everyturn Mental Health (£7,962)
g. Albert Hunt Foundation (£5,000)
h. Cramlington Town Council - Easter Camp (£2,000)
i. National Lottery Community Fund (£18,939)
j. Morrisons Foundation (£10,000)
k. Northumberland County Council- Community Warm Space (£2,000)
l. The Shears Foundation (£5,478)
m. HAF - Summer Camp (£10,500)
n. BBC Children in Need (£15,000)

o. Cramlington Town Council - Summer Camp (£4,000)
p. The 1989 Willan Charitable Trust (£9,790)
q. James Knott (£15,000)
r. Co-op (£2,024.68)
s. Sport England (£8,300)

Total received in the year was **£125,643.68**.

8. Investments
None

9. Financial review

Review of the year
The financial review is for 12 months from 1 January 2025 to 31 December 2025.

The results for the financial period and the charity's financial position at the end of the year are shown in the attached financial statements.

During the financial year, the Charity had income of £156,672 (2024: £58,179) of which £50,226 was restricted (2024: £nil) and expenditure of £78,621 (2024: £59,623) of which £23,099 was restricted (2024: £nil). There was an operating surplus of £78,051 (2024: deficit of £1,444) of which a surplus of £27,127 was restricted (2024: £nil).

At 31 December 2025, the Charity had net assets of £465,065 (2024: £387,014) of which £27,127 was restricted (2024: £nil).

Reserves policy/Going concern
The Trustees consider the level of assets, £125,651 (2024: £44,224), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

10. Risk Management
The trustees have a robust risk management framework and controls for the management of risks. The risk register is reviewed on a continuing basis by Trustees.

Risk management is an integral part of the Foundation’s business process.

The prime risk to which the Foundation is exposed is financial in nature, particularly in respect to a loan from William Leech Trust which was received in the previous financial year. The Trustees have indicated a low risk for repayment as income will be generated from the facility.

11. Plans for future periods
The Trustee plan for 2026 is to recruit staff and develop activities to support local communities of all ages.

12. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	ROCKETS COMMUNITY FOUNDATION
Charity number	1195281
Registered office	34 Princes Road Newcastle upon Tyne NE3 5AN
Trustees and Members of the Board	Jeff Ball (Chair) Rob Phillips Karen Clark Douglas Kay John Downes
Chief Executive and Senior staff members	Steven Beaty
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne. NE1 4BX.
Bankers	Barclays Bank

13. Fund held as custodian trustees on behalf of others

The Trustees have no custodian trustees or hold property on behalf of another charity.

14. Exemptions from disclosures

The Trustees hold no information that should not be disclosed and therefore there are no exemptions from disclosures.

15. Structure, governance and management

Reference and administrative details of the charity, its trustees are shown in section 12.

Governing Document

The Trustees are governed by the Foundation's constitution.

Recruitment and Appointment of the Board

There have been no new appointments in the year.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

16. Related parties

The Trustees have no relationship with related parties and other charities with which they co-operate in the pursuit of their charitable objectives.

17. Statement of Trustee Responsibilities

The trustees 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).

Charity SORP 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the Trustees on 28/10/2026 and signed on their behalf by:

Jeff Ball
Chair

Jeff Ball
Jeff Ball (Oct 28, 2026 09:33:31 GMT)

ROCKET COMMUNITY FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2025

I report on the financial statements of Rocket Community Foundation for the year ended 31 December 2025, which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a ‘true and fair view’ and the report is limited to those matters set out in the statement below.

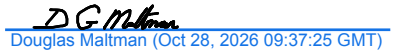
Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX



Date: 28/10/2026

ROCKET COMMUNITY FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	**Total 2025 £**	**Total 2024 £**
Income from:					
Donations and legacies	6	22,605	2,136	**24,741**	**5,188**
Charitable activities					
Grants and contracts	7	77,554	48,090	**125,644**	**44,076**
Other trading activities	8	6,287	-	**6,287**	**8,915**
Total income		106,446	50,226	**156,672**	**58,179**
Expenditure on:					
Charitable activities					
Operation of the charity	9	55,522	23,099	**78,621**	**59,623**
Total expenditure		55,522	23,099	**78,621**	**59,623**
Net movement of funds		50,924	27,127	**78,051**	**(1,444)**
Reconciliation of funds					
Total funds brought forward		387,014	-	**387,014**	**388,458**
Total funds carried forward		437,938	27,127	**465,065**	**387,014**

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

The notes on pages 10 to 17 form an integral part of these accounts.

ROCKET COMMUNITY FOUNDATION

Charity Number 1195281

BALANCE SHEET

As at 31 december 2025

	Notes		Total 2025		Total 2024
		£	£	£	£
Fixed assets					
Tangible assets	15		390,560		419,043
Total fixed assets			**390,560**		**419,043**
Current assets					
Debtors	16	-		699	
Cash at bank and in hand	17	125,165		22,908	
Total current assets		**125,165**		**23,607**	
Creditors: amounts falling due within one year	18	**(17,660)**		**(11,636)**	
Net current assets			**107,505**		**11,971**
Total assets less current liabilities			**498,065**		**431,014**
Creditors: amounts falling due after more than one year	19	**(33,000)**		**(44,000)**	
			(33,000)		**(44,000)**
Total net assets or liabilities			**465,065**		**387,014**
Funds of the charity					
Unrestricted income funds			437,938		387,014
Restricted income funds			27,127		-
Total funds			**465,065**		**387,014**

The notes on pages 10 to 17 form an integral part of these accounts.

These financial statements were approved by the Board on: 28/10/2026

and are signed on its behalf by: Jeff Ball
Chair

Jeff Ball
Jeff Ball (Oct 28, 2026 09:33:31 GMT)

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

Rocket Community Foundation meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £437,938 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis.

Refurbishment and Development	Straight line over life of lease
Fixtures and fittings	Straight line over four years

Analysis of income

		Unrestricted Funds	Restricted Funds	**Total**	**Total**
				2025	**2024**
		£	£	**£**	**£**
6	**Donations and legacies**				
	Donations and gifts	22,605	2,136	**24,741**	**410**
	Other	-	-	**-**	**4,778**
		22,605	2,136	**24,741**	**5,188**
7	**Charitable activities**				
	Income from grants				
	Northumberland County Council	4,000	-	**4,000**	**3,514**
	Cramlington Town centre	6,500	-	**6,500**	**4,500**
	Cramlimgton Eats	-	-	**-**	**500**
	HAF Easter camp 2024	4,000	-	**4,000**	**1,840**
	HAF - Summer multi sport camps	10,500	-	**10,500**	**7,035**
	Hospital of God	-	-	**-**	**1,000**
	Postcode Lottery	-	-	**-**	**20,000**
	Access Sport	1,400	-	**1,400**	**800**
	Morrisons Foundation	10,000	-	**10,000**	**2,887**
	R W Mann	-	-	**-**	**1,000**
	Masonic Lodge	-	-	**-**	**1,000**
	Albert Hunt Foundation	5,000	-	**5,000**	**-**
	BBC Children in Need	-	15,000	**15,000**	**-**
	Co-op	2,025	-	**2,025**	**-**
	Everyturn Mental Health	7,962	-	**7,962**	**-**
	HAF - February camp	1,750	-	**1,750**	**-**
	James Knott	-	15,000	**15,000**	**-**
	National Lottery Community Fund	18,939	-	**18,939**	**-**
	Sport England	-	8,300	**8,300**	**-**
	The 1989 Willan Charitable trust	-	9,790	**9,790**	**-**
	The Shears Foundation	5,478	-	**5,478**	**-**
		77,554	48,090	**125,644**	**44,076**
8	**Other trading activities**				
	Room hire	4,681	-	**4,681**	**4,806**
	Café takings	969	-	**969**	**2,093**
	Interest earned	217	-	**217**	**442**
	Camp donations	420	-	**420**	**1,574**
		6,287	-	**6,287**	**8,915**

Income was £156,672 (2024: £58,179) of which £50,226 was restricted (2024: £0).

Analysis of expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	**Total**	**Total**
			2025	**2024**
	£	£	**£**	**£**
9 ***Charitable activities***				
Support costs				
Eastfield staff costs	11,865	11,386	**23,251**	**11,105**
Travel and accommodation	200	-	**200**	**-**
Training	-	324	**324**	**-**
Premises costs	2,296	6,630	**8,926**	**6,394**
Office costs	691	-	**691**	**-**
Equipment supplies	-	226	**226**	**-**
IT costs	372	19	**391**	**267**
Repairs and renewals	1,158	1,990	**3,148**	**159**
Insurance	524	-	**524**	**494**
Depreciation	31,694	-	**31,694**	**29,164**
Coaching	2,199	2,000	**4,199**	**4,582**
Catering	1,434	-	**1,434**	**1,058**
Professional services	-	422	**422**	**-**
Bad debts written off	-	-	**-**	**3,004**
Other expenses	2,429	102	**2,531**	**2,721**
Governance costs				
Independent examiner's fees for reporting on the accounts	660	-	**660**	**636**
Bank charges	-	-	**-**	**39**
	55,522	23,099	**78,621**	**59,623**

Expenditure on charitable activities was £78,621 (2024: £59,623) of which £23,099 was restricted (2024: £0).

10 **Fees for examination of the accounts**

	2025	**2024**
	£	**£**
Independent examiner's fees for reporting on the accounts	**660**	**636**
	660	**636**

There were no other fees paid to the examiner.

11 Analysis of staff costs and the cost of key management personnel

	2025 £	2024 £
Contracted staff	**23,251**	**11,105**
	23,251	**11,105**

The key management personnel of the charity, comprise the trustees. The total employee benefits of the key management personnel of the charity were £0.

12 Staff numbers

The charity does not employ staff but instead uses the services of contractors.

13 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

15 **Tangible fixed assets**

	Refurbishment and Development £	Fixture, fittings and equipment £	Total £
Cost			
Balance brought forward	457,030	2,624	**459,654**
Additions	-	3,211	**3,211**
Disposals	-	-	**-**
Balance carried forward	457,030	5,835	**462,865**
Depreciation			
Basis	SL	SL	
Rate	15 years	25%	
Balance brought forward	38,710	1,901	**40,611**
Depreciation charge for year	30,503	1,191	**31,694**
Disposals	-	-	**-**
Balance carried forward	69,213	3,092	**72,305**
Net book value			
Brought forward	418,320	723	**419,043**
Carried forward	387,817	2,743	**390,560**

16 **Debtors and prepayments (receivable within 1 year)**

	2025 £	2024 £
Other debtors	**-**	699
	-	699

17 **Cash at bank and in hand**

	2025 £	2024 £
Cash at bank and in hand	**125,165**	**22,908**
	125,165	**22,908**

18 **Creditors and accruals (payable within 1 year)**

	2025 £	2024 £
Accruals		
Independent examination of accounts	**660**	**636**
Loan	**17,000**	**11,000**
	17,660	**11,636**

19 **Creditors and accruals (payable after more than 1 year)**

	2025	2024
	£	£
Long Term Loan	**33,000**	44,000
	33,000	44,000

20 **Events after the end of the reporting period**

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

21 **Analysis of charitable funds**

Analysis of movements in unrestricted funds
For the year ended 31 December 2025

Unrestricted funds	**Fund balances brought forward** £	**Incoming resources** £	**Resources expended** £	**Transfers** £	**Fund balances carried forward** **£**
General unrestricted fund	44,224	106,446	(25,019)	-	**125,651**
Designated funds					
Refurbishment	342,790	-	(30,503)	-	**312,287**
Totals	387,014	106,446	(55,522)	-	**437,938**

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
Designated funds:	
Refurbishment	Refurbishment and development funds to cover costs.

Analysis of movement in restricted funds
For the year ended 31 December 2025

Restricted funds	**Fund balances brought forward** £	**Incoming resources** £	**Resources expended** £	**Transfers** £	**Fund balances carried forward** **£**
Climate Project	-	1,136	-	-	**1,136**
BBC Children in Need	-	15,000	(8,400)	-	**6,600**
The Joicey Trust	-	500	(226)	-	**274**
		9,790	(1,304)	-	**8,486**
The 1989 Willan Charitable Trust					
James Knott	-	15,000	(11,150)	-	**3,850**
TSG	-	500	(19)	-	**481**
Sport England	-	8,300	(2,000)	-	**6,300**
Totals	-	50,226	(23,099)	-	**27,127**

Purpose of restricted funds
Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Climate Project	Newcastle City Council climate.
BBC Children in Need	Community Development Officer.
The Joicey Trust	OAP fitness.
The 1989 Willan Charitable Trust	Retired Rockets.
James Knott	Overhead core costs.
TSG	Digital support.
Sport england	Reignite Rockets.

22 Capital commitments

As at 31 December 2025, the charity had no capital commitments.

23 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total 2025**	**Total 2024**
	£	£	**£**	**£**
Tangible fixed assets	390,560	-	**390,560**	**419,043**
Cash at bank and in hand	98,038	27,127	**125,165**	**22,908**
Other net current assets/(liabilities)	(50,660)	-	**(50,660)**	**(54,937)**
	437,938	27,127	**465,065**	**387,014**

RCF - Accounts 2025 Signed

Final Audit Report 2026-10-28

Created:	2026-10-28
By:	Douglas Maltman (douglas.maltman@connectedvoice.org.uk)
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Transaction ID:	CBJCHBCAABAAC1MdYW2lkwlEuU4XIexvdFRCibXaoO6A

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2026-10-28 - 9:33:29 AM GMT

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