Yellow Ball Foundation

Report of the Trustees and Unaudited Financial Statement
for the period ended 31 December 2025

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Reference and Administrative Details

Registered charity name:	Yellow Ball Foundation
Registered charity number:	1211087 (England and Wales) SC054064 (Scotland)
Legal Form:	Charitable Incorporated Organisation with a foundation model constitution
Registered office address:	Workspace 338-346 Goswell Road London EC1V 7LQ
Trustees:	Paul Barham Paul James Cutter Jane Margaret O'Riordan

Trustees Annual Report

This first annual report covers the Foundation's establishment, its charitable activity during 2025 and the plans put in place for grants and community work after the year end.

2025 was the Yellow Ball Foundation's first full year of activity. We established the charity to turn the community work already taking place across Red Engine, Flight Club and Electric Shuffle into a consistent programme that could raise and direct funds where they would make a practical difference.

The response from our teams, guests, suppliers and supporters exceeded our expectations. The Foundation generated income of £120,775 during the period through sponsorship, donations, and fundraising initiatives. After expenditure of £30,771, the accounts record a surplus of £90,004. This gave the trustees a strong base from which to make the Foundation's first grants after the year end.

Fundraising was closely connected to Flight Club's tenth anniversary. The World Record Bullseye attempt and the UK charity tour brought together colleagues, charity partners, guests and suppliers. Martha, the fire engine used for the 2010 Follow That Fire Engine expedition, returned to the road as a visible link between the Foundation and the charitable roots of Red Engine. Alongside these events, guests supported the Foundation through optional donations, selected menu items, merchandise and local venue fundraising. We also made venue event space and Gamesmaster support available to our charity partners and other local charities, helping them host their own ticketed fundraising events. We frequently provided raffle prizes to charities and to individuals or businesses raising money for registered charities.

The trustees approved a network of 21 charity partners selected with input from venue and central teams. The partners address a wide range of charitable needs, including homelessness, poverty, serious illness, disability, youth support and the welfare of current and former emergency service personnel. Following the year end, £84,000 was distributed in grants across those partners. These payments are therefore a development after the reporting date and are not included as grant expenditure in the 2025 accounts.

I would like to thank the Yellow Ballers, venue and central teams, our guests, suppliers, sponsors and fellow trustees. Their commitment created a first year that was financially strong and rooted in the communities the Foundation exists to support. Our priority for 2026 is to build on that start with sound governance, careful grant monitoring and more opportunities for colleagues to volunteer and contribute their skills.

Paul Barham: Chair of Trustees

Objectives and public benefit

The Foundation's charitable object is to advance, for the public benefit, such charitable purposes as the trustees consider appropriate. In particular, the constitution permits the Foundation to make grants and provide financial assistance:

- to relieve people in need because of youth, age, ill health, disability, financial hardship or other social or economic disadvantage; and
- to support charities and other organisations that relieve the charitable needs of current and former employees and volunteers of the fire, ambulance, police and coastguard services, associated services and their dependents.

When planning the Foundation's activities and approving grants, the trustees had regard to the Charity Commission's guidance on public benefit. The trustees sought to ensure that the Foundation's support addressed identifiable charitable need and that any private benefit was incidental to the public benefit delivered.

Activities and achievements

Building the foundation

During the period, the trustees developed the Foundation's grant-making and fundraising arrangements. Red Engine's Community Plan provided a practical route for teams across the UK to nominate and support local causes, while the trustee's retained responsibility for ensuring that the Foundation's resources were applied only for charitable purposes.

A network of approximately 40 Yellow Ballers, representing venues and the central team, helped engage colleagues and communities. Their role was to encourage participation, identify local opportunities and maintain links with charity partners. Decisions about the Foundation's funds remained with the trustees.

Fundraising in 2025

Income came from a broad mix of activities, including fundraising, sponsorships, and donations.

The Foundation also benefited from support that is not fully reflected by cash income. Venues provided event space, hosted charity events, donated raffle prizes and supported food-bank and seasonal community activity. Used dartboards and unclaimed lost property were donated where suitable.

Event space and raffle support

The Community Plan created a regular route for charities to use our venues for their own fundraising. Outside the Christmas period, each venue could make an event space and a Gamesmaster available on the last Monday of the month, or the following Tuesday after a bank holiday. The opportunity was offered first to the venue's chosen charity and could then be made available to other local charities, subject to approval and verification of the organisation's

registered charity details. Charities could sell tickets to their tournaments and retain the proceeds for their work.

We also frequently supported charity fundraising with raffle prizes. Depending on the request, these included complimentary gaming, brunch tickets and bar tabs. Support was available both to charities directly and to individuals or businesses fundraising for a named registered charity. Requests were approved through the relevant venue or central-team process, and recipients were asked to share the amount raised so that the Foundation could better understand the value of this in-kind support.

Charity tour and anniversary campaign

Flight Club's tenth anniversary gave the Foundation a national platform. The campaign began with a World Record Bullseye attempt at Clerkenwell Fire Station and continued with a three-week UK tour by Martha. Venue teams hosted tournaments and local fundraising activity throughout the tour. The programme helped launch the Foundation publicly, strengthen relationships with charity partners and involve teams across the country.

Grant programme

The trustees selected charity partners whose work aligned with the Foundation's objects and reflected needs identified in the communities around Red Engine, Flight Club and Electric Shuffle locations. The portfolio included national and local organisations working in health, homelessness, poverty, disability, youth development, community support and emergency-service welfare.

No grant payments are recorded in the 2025 statement of financial activities. After the reporting date, the Foundation distributed £84,000 across 21 charity partners. The trustees will monitor how grants are used and will develop proportionate reporting arrangements so that future annual reports can describe the outcomes achieved as well as the amounts awarded.

Structure governance and management

The Yellow Ball Foundation is a Charitable Incorporated Organisation governed by a Foundation model constitution. It was registered by the Charity Commission for England and Wales on 25 November 2024 and with the Office of the Scottish Charity Regulator on 17 March 2025.

The trustees are responsible for the Foundation's strategy, grant decisions, financial stewardship, legal compliance and risk management. Trustees meet regularly and receive financial and operational information to support their decisions. New trustees are appointed in accordance with the constitution and receive an introduction to the Foundation's objects, finances, policies and duties.

During the period, the trustees reviewed proposed grant recipients for charitable status or charitable purpose, alignment with the Foundation's objects, intended use of funds and any

relevant conflicts of interest. Trustees declared and managed conflicts in line with the Foundation's arrangements. Safeguarding, financial controls, grant-making and reserves arrangements were kept under review.

Risk management

The trustees considered the principal risks facing a new grant-making and fundraising charity. These included the proper application of funds, fraud and financial control, safeguarding, data protection, fundraising conduct, conflicts of interest, reputational risk and dependence on support from connected businesses. The Foundation manages these risks through trustee oversight, documented approvals, due diligence on grant recipients, financial reporting and appropriate policies and procedures. The trustees will continue to formalise the risk register and review it at least annually.

Fundraising standards

The trustees are responsible for ensuring that fundraising is lawful, open and respectful. Fundraising during the period included events, sponsorship, online giving, merchandise, guest donations and commercial activity linked to selected products. The trustees monitored arrangements carried out in the Foundation's name, required funds raised to be recorded and applied for charitable purposes, and sought to ensure that communications did not place undue pressure on supporters.

Financial review

The accounts record total income of £120,774.72 and total expenditure of £30,770.98, producing net income of £90,003.74 for the period. Income was unrestricted. The surplus was retained to fund grants and future charitable activity.

Reserves policy and going concern

The Foundation holds unrestricted reserves to meet approved grants, operating commitments and reasonable contingencies. As a new charity, the trustees' immediate priority was to retain sufficient funds to complete the first grant round after the year end. The trustees will review the reserves policy annually, taking account of the timing of fundraising, grant commitments, working-capital needs and the Foundation's exposure to unexpected costs.

On the basis of the funds held at the year end, planned grant payments and expected support for the Foundation's activities, the trustees consider the going-concern basis appropriate.

Plans for 2026

The Foundation's priorities for 2026 are to complete and monitor its first grant round, improve the evidence collected from charity partners and widen participation beyond fundraising. Planned work includes:

- introducing structured volunteering opportunities in local communities;
- using the professional skills of central teams to provide suitable pro bono support;
- continuing venue-led fundraising, sponsored challenges, quizzes, events and selected menu initiatives;
- developing proportionate grant monitoring so trustees can assess the use and impact of awards; and
- reviewing the risk register, reserves policy, fundraising controls and trustee reporting as the Foundation grows.

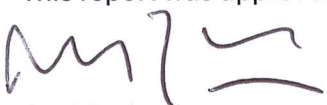
Trustees responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom accounting standards, including the Charities Statement of Recommended Practice where applicable. The trustees must keep proper accounting records, safeguard the Foundation's assets, take reasonable steps to prevent and detect fraud and other irregularities, and prepare financial statements that give a true and fair view of the Foundation's affairs and its incoming resources and application of resources for the period.

The trustees are also responsible for ensuring that the Foundation is administered in accordance with its constitution, that its resources are used only to further its charitable purposes for the public benefit, and that the annual report and accounts are filed with the relevant regulators within the required timescales.

Approval

This report was approved by the trustees on 25 September 2026 and signed on their behalf by:



Paul Barham

Chair of Trustees

Independent Examiner's Report

Independent Examiner's Report to the Trustees of Yellow Ball Foundation

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Natalie Bish

Independent Examiner's Report

Relevant Professional qualification/professional body: FCMA - CIMA

Address: 2 HATHERDEN AVENUE, BH14 0PJ.

Date: 6 NOVEMBER 2026

Statement of Financial Activities
For the period ended 31 December 2025

Statement of Financial Activities
for the period ended 31 December 2025

	Notes	Unrestricted funds £	Total funds £
INCOME FROM			
Donations and fundraising activities	2	120,775	120,775
		120,775	120,775
EXPENDITURE ON			
Charitable activities	3	30,771	30,771
		30,771	30,771
NET INCOME		90,004	90,004
TOTAL FUNDS CARRIED FORWARD		90,004	90,004

Balance Sheet
As at 31 December 2025

Balance Sheet
as at 31 December 2025

	Notes	Unrestricted funds	Total funds
		£	£
CURRENT ASSETS			
Debtors	6	43,795	43,795
Cash at bank	7	46,209	46,209
		90,004	90,004
CREDITORS			
Amounts falling due within one year		-	-
NET CURRENT ASSETS		90,004	90,004
TOTAL ASSETS LESS CURRENT LIABILITIES		90,004	90,004
NET ASSETS		90,004	90,004
FUNDS			
Unrestricted funds	8	90,004	90,004
TOTAL FUNDS		90,004	90,004

The financial statements were approved by the trustees on 25 September 2026 and signed on their behalf by:

Paul Barham

Chair of Trustees

Notes to the Financial Statements

1. Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 ("FRS 102"), the Charities Statement of Recommended Practice (SORP) (FRS 102) (effective 1 January 2019) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

First accounting period

These financial statements cover the period from 25 November 2024 to 31 December 2025. This is the charity's first reporting period and therefore no comparative figures are presented.

Going Concern

The trustees have assessed the charity's financial position and future plans and consider that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

Fund Accounting

The charity has one unrestricted general fund. All income received during the period was unrestricted and available to be applied at the trustees' discretion in furtherance of the charity's charitable objectives.

Income Recognition

Income is recognised when the charity has entitlement to the funds, receipt is probable and the amount can be measured reliably.

Expenditure Recognition

Expenditure is recognised when a legal or constructive obligation exists and the amount can be measured reliably.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash held at bank.

Debtors

Debtors are recognised at the settlement amount due to the charity.

2. Income

	Unrestricted funds	Total funds
	£	£
Fundraising and Donations	90,625	90,625
Sponsorships	30,150	30,150
	120,775	120,775

3. Expenditure

	Unrestricted funds	Total funds
	£	£
Charitable Activities	29,646	29,646
Ticket Commission	1,125	1,125
	30,771	30,771

4. Trustee Remuneration and Expenses

No trustee received remuneration during the period. No trustee expenses were reimbursed.

5. Related Party Transactions

During the period, the charity entered into transactions with Flight Club Darts Limited (FCD), a related party by virtue of common trustees and directors.

FCD supports the Foundation's fundraising activities through donations linked to the sale of designated menu items and by offering customers the opportunity to round up their bills in support of the charity. During the period, income generated through these initiatives amounted to £8,867 from menu item sales and £1,903 from customer donations.

The charity incurred costs of £12,077 in relation to fundraising and event activities provided by FCD during the period.

At 31 December 2025, amounts due from FCD totalled £35,347.

The trustees consider that all transactions with FCD were undertaken on normal commercial terms and in furtherance of the charity's objectives.

6. Debtors

	Unrestricted funds	Total funds
	£	£
Due within one year	43,795	43,795

7. Cash at Bank and In Hand

	Unrestricted funds	Total funds
	£	£
Cash at bank and in hand	46,209	46,209

8. Net Movement in Funds

	Unrestricted funds	Total funds
	£	£
Opening balance	-	-
Net income for the period	90,004	90,004
Carried forward at 31 December 2025	90,004	90,004

The charity has one unrestricted general fund. All income received during the period was unrestricted and available for the application towards the charity's charitable objectives at the discretion of the trustees.

9. Post Balance Sheet Events

Following the period end, the Foundation made donations totalling £84,000 to 21 charity partners during March and April 2026. These donations were approved after 31 December 2025 and therefore no liability existed at the reporting date.