

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025  
FOR  
WARNING ZONE LIMITED**

Mark J Rees LLP Chartered Accountants  
Granville Hall  
Granville Road  
Leicester  
Leicestershire  
LE1 7RU

**WARNING ZONE LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5 to 6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8 to 9
<b>Notes to the Financial Statements</b>	10 to 22
<b>Detailed Statement of Financial Activities</b>	23 to 24

---

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2025**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

**Objectives**

The charity strives to maintain its position as the leading organisation delivering safeguarding programmes to children and young people in the East Midlands.

**Activities**

During last year, our CEO gave notice to pursue other interests and an interim CEO was appointed to cover the leadership and management of the charity until a suitable replacement was recruited. The temporary incumbent had been a volunteer with Warning Zone after a long career in financial management and the Trustees were confident that his skills and experience would lead the charity through the gap in permanent appointments. A permanent appointment was made in December 2024.

Frog Island school visits have remained popular with schools and every available session has been taken.

The new academic year began with a full order book and all places at the safety centre filled. The charity saw 11,020 young people pass through the Zones and receive instruction and guidance on safety matters.

There has been a reduced uptake in Road Crew sessions with safety sessions delivered to 1,000 young people throughout AY 2024/25.

The charity remains indebted to its volunteers without whose dedication and professionalism our programmes could not be delivered. Our volunteer numbers remain steady but lower than desirable and the volunteer recruitment team continue to deploy a wide range of tactics to reach potential new members. This appears to be consistent with a national picture of volunteer shortage and not specific to Warning Zone. The older volunteers, in particular, seem harder to engage. The charity remains committed to the volunteer model for delivery but Trustees keep the volunteer numbers under constant review and are alert to the potential need to reconsider this in the future.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2025**

---

**FINANCIAL REVIEW**

**Financial review**

At the start of the period under review the charity held an outstanding debt of £60,000 in the form of an interest free, unsecured loan to be repaid over a remaining term of 3 years at £20,000 per year. During the year the charity repaid £20,000 of the loan and Trustees are confident the charity will continue to meet its remaining repayment obligations.

It has been a challenging year with our gross income decreasing to £359,107 (2024 - £464,517). Whereas we had a record year in terms of pupils visiting and, therefore, income from schools; regular grants and donations from public bodies, trusts and foundations and corporations were significantly down against budget. Costs have been well managed and are on par with last year.

During the course of the year a significant source of funding amounting to £50k became unavailable. Although this has never been funds that were taken for granted, it has been reasonable to enter it notionally in our budget, as it has been granted annually over a period of years. This resulted in a significant shortfall in our projected income and the Trustees are carefully and regularly monitoring the financial health of the charity, bearing this in mind.

A full valuation of the property was conducted by APB Ltd in February 2025 which concluded that our property value should be estimated at £1.1m. This was followed closely by a full condition survey carried out by Pick Everard Limited and we are in the process of establishing a property management plan based on their findings and recommendations. Warning Zone's main asset is the building which it owns and occupies and it is fully utilised to deliver the safeguarding programmes to visitors. In other words, it is designed and equipped with the sole purpose in mind of carrying out the business of the charity.

**Reserves policy**

The charity requires General Reserves, that is, funds that are freely available for the Trustees to spend in furtherance of the objectives, in order to bridge the funding gap between spending on the operational activities and receiving resources through grants that provide funding.

The Trustees believe that an ideal level of General Reserves, excluding those designated for fixed assets, would be equivalent to approximately three months fixed expenditure which, based on existing budgets, will be approximately £125,000 but this figure is kept under review annually.

At 31 August 2025, the General Reserves were £134,371. The Trustees continue to explore all avenues to maintain this position and are mindful that they will need to use management accounts and other financial information to monitor the level of reserves to ensure that they remain both appropriate and adequate for the charity's needs.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity was incorporated on 3rd December 2004 as a company limited by guarantee, not having a share capital, and is governed by its Memorandum and Articles of Association of that date. It was registered as a charity by the Charity Commissioners for England and Wales on 6th April 2006.

Each of the members has agreed to contribute the sum of £1 in the event of the charity being wound up.

**Recruitment and appointment of new trustees**

At the AGM in January 2025, Richard Cole and Greg Johnson were appointed to the Board of Trustees.

Trustees are nominated from persons who through residence, occupation, employment or otherwise have special knowledge of the area of benefit, or who are otherwise able, by virtue of their personal or professional qualifications, to make a significant contribution to the pursuit of the objects or the management of the charity.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2025**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

New trustees are briefed on their legal obligations under charity and company law, the contents of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the company. During the briefing they are also given a tour of the charity's premises and are introduced to the employees and other trustees. All trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05304570 (England and Wales)

**Registered Charity number**

1113659

**Registered office**

30 Frog Island  
off North Bridge Place  
Leicester  
Leicestershire  
LE3 5AG

**Trustees**

Mrs H L Johnson  
Mr A M Kapur  
Mr G D Arthur (resigned 27.1.2026)  
Mr C Mitchell  
Mrs L H Foulkes-Arnold  
Colonel R C J Martin (resigned 27.1.2026)  
Mr G Johnson (appointed 12.2.2025)  
Mr R A Cole (appointed 12.2.2025)

**Independent Examiner**

Mark J Rees LLP Chartered Accountants  
Granville Hall  
Granville Road  
Leicester  
Leicestershire  
LE1 7RU

**Bankers**

HSBC Bank plc  
2-6 Gallowtree Gate  
Leicester  
LE1 1DA

**Honorary Treasurer**

Mr A M Kapur is the Honorary Treasurer of the charity.

**WARNING ZONE LIMITED (REGISTERED NUMBER: 05304570)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2025**

---

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27 January 2026 and signed on its behalf by:

Mrs L H Foulkes-Arnold - Trustee

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARNING ZONE LIMITED (REGISTERED NUMBER: 05304570)**

---

## **Independent examiner's report to the trustees of Warning Zone Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and 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.

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARNING ZONE LIMITED (REGISTERED NUMBER: 05304570)**

---

## **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our work, for this report, or for the opinions we have formed.

Mr P Bott FCA

Mark J Rees LLP Chartered Accountants  
Granville Hall  
Granville Road  
Leicester  
Leicestershire  
LE1 7RU

10 February 2026



# WARNING ZONE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted fund £	Designated Funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	138,946	-	-	138,946	278,228
<b>Charitable activities</b>	5					
Contribution Towards Programme Delivery		144,987	-	-	144,987	119,994
Other trading activities	3	67,738	-	-	67,738	64,763
Investment income	4	7,436	-	-	7,436	1,532
<b>Total</b>		<b>359,107</b>	<b>-</b>	<b>-</b>	<b>359,107</b>	<b>464,517</b>
<b>EXPENDITURE ON</b>						
Raising funds	6	15,833	-	-	15,833	14,261
<b>Charitable activities</b>						
Programme Delivery		427,703	28,483	-	456,186	444,758
<b>Total</b>		<b>443,536</b>	<b>28,483</b>	<b>-</b>	<b>472,019</b>	<b>459,019</b>
<b>NET</b>						
<b>INCOME/(EXPENDITURE)</b>		<b>(84,429)</b>	<b>(28,483)</b>	<b>-</b>	<b>(112,912)</b>	<b>5,498</b>
Transfers between funds	17	(20,000)	20,000	-	-	-
<b>Other recognised gains/(losses)</b>						
Gains/(losses) on revaluation of fixed assets		-	(39,900)	-	(39,900)	-
<b>Net movement in funds</b>		<b>(104,429)</b>	<b>(48,383)</b>	<b>-</b>	<b>(152,812)</b>	<b>5,498</b>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		238,800	1,099,400	-	1,338,200	1,332,702
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>134,371</b>	<b>1,051,017</b>	<b>-</b>	<b>1,185,388</b>	<b>1,338,200</b>

The notes form part of these financial statements

**WARNING ZONE LIMITED (REGISTERED NUMBER: 05304570)****BALANCE SHEET  
31 AUGUST 2025**

	Notes	Unrestricted fund £	Designated Funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	11	20,254	953,517	-	973,771	1,037,368
Investment property	12	-	137,500	-	137,500	150,000
		<u>20,254</u>	<u>1,091,017</u>	<u>-</u>	<u>1,111,271</u>	<u>1,187,368</u>
<b>CURRENT ASSETS</b>						
Debtors	13	9,805	-	-	9,805	9,615
Cash at bank and in hand		124,116	-	-	124,116	233,352
		<u>133,921</u>	<u>-</u>	<u>-</u>	<u>133,921</u>	<u>242,967</u>
<b>CREDITORS</b>						
Amounts falling due within one year	14	(19,804)	(20,000)	-	(39,804)	(44,230)
		<u>114,117</u>	<u>(20,000)</u>	<u>-</u>	<u>94,117</u>	<u>198,737</u>
<b>NET CURRENT ASSETS</b>						
		<u>134,371</u>	<u>1,071,017</u>	<u>-</u>	<u>1,205,388</u>	<u>1,386,105</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>						
		<u>134,371</u>	<u>1,071,017</u>	<u>-</u>	<u>1,205,388</u>	<u>1,386,105</u>
<b>CREDITORS</b>						
Amounts falling due after more than one year	15	-	(20,000)	-	(20,000)	(47,905)
		<u>134,371</u>	<u>1,051,017</u>	<u>-</u>	<u>1,185,388</u>	<u>1,338,200</u>
<b>NET ASSETS</b>						
		<u>134,371</u>	<u>1,051,017</u>	<u>-</u>	<u>1,185,388</u>	<u>1,338,200</u>
<b>FUNDS</b>	17					
Unrestricted funds:						
General fund					134,371	238,800
Operational Freehold Property					784,809	780,792
Revaluation reserve					253,708	293,608
Fair value reserve					12,500	25,000
					<u>1,185,388</u>	<u>1,338,200</u>
<b>TOTAL FUNDS</b>					<u>1,185,388</u>	<u>1,338,200</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The notes form part of these financial statements

**BALANCE SHEET - continued**  
**31 AUGUST 2025**

---

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2026 and were signed on its behalf by:

Mrs L H Foulkes-Arnold - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025

---

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Expenditure of a capital nature is capitalised at cost (or at value to the charity in the case of donated assets) as fixed assets within the relevant fund. Depreciation is provided on a straight-line basis so as to write off fixed assets over their anticipated useful economic lives and is charged to the relevant fund as follows:

<b>Operational freehold property</b>	At 2% per annum
<b>Scenarios</b>	At 20% per annum
<b>Fixtures &amp; fittings</b>	At 20% per annum
<b>Office and I.T. equipment</b>	At 33% per annum
<b>Motor vehicles</b>	At 20% per annum

Scenarios includes all expenditure incurred, including the purchase of equipment, in creating life like simulations to educate visitors to the safety centre in personal safety and social responsibility issues in the home and the community.

No depreciation is provided on assets which are in the course of construction, prior to being brought into operational use, or on freehold land.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is included within the SOFA and a fair value reserve as part of unrestricted funds.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2025**

---

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds which the Trustees have earmarked for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**Creditors**

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**Going Concern**

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

**Government Grants**

Government grants received under the job retention scheme are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate.

# WARNING ZONE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

### 2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	103,407	150,380
Grants	15,000	105,971
Donated services and facilities	20,539	21,877
	<u>138,946</u>	<u>278,228</u>

Donated services and facilities, included in the above, are as follows:

	Year Ended 31.8.25	Year Ended 31.8.24
	£	£
Services of a seconded Fire Officer	17,803	17,047
Notional interest on interest-free/preferential loans	2,600	4,500
Miscellaneous	136	330
	<u>20,589</u>	<u>21,877</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Office of the Police and Crime Commissioner	-	50,000
Other	-	4,809
Leicester, Leicestershire and Rutland Road Safety Partnership	15,000	15,000
The Rank Foundation	-	30,000
St Philip's Centre	-	6,162
	<u>15,000</u>	<u>105,971</u>

### 3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	39,188	36,663
Rental income	28,550	28,100
	<u>67,738</u>	<u>64,763</u>

# WARNING ZONE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

### 4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>7,436</u>	<u>1,532</u>

### 5. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Direct income from schools      Activity Contribution Towards Programme Delivery	<u>144,987</u>	<u>119,994</u>

### 6. RAISING FUNDS

#### Raising donations and legacies

	2025	2024
	£	£
Fundraising events	<u>15,833</u>	<u>14,261</u>

### 7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Independent examiners remuneration	4,870	4,765
Depreciation - owned assets	<u>26,740</u>	<u>36,035</u>

### 8. TRUSTEES' REMUNERATION AND BENEFITS

Mr G Johnson, Trustee, invoiced the charity £3,100 (2024: £Nil) in consultancy charges during the year.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

# WARNING ZONE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

### 9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	250,711	254,213
Social security costs	11,778	16,136
Other pension costs	4,366	4,949
	<u>266,855</u>	<u>275,298</u>

The average monthly number of employees during the year was as follows:

	2025	2024
	12	12
Employees	<u>12</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

Included within staff costs is £17,803 (2024: £17,047) being the deemed expense in relation to the donated services of the seconded Fire Officer(s).

### 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31 AUGUST 2024

	Unrestricted fund £	Designated Funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	278,228	-	-	278,228
<b>Charitable activities</b>				
Contribution Towards Programme Delivery	119,994	-	-	119,994
Other trading activities	64,763	-	-	64,763
Investment income	1,532	-	-	1,532
<b>Total</b>	<u>464,517</u>	<u>-</u>	<u>-</u>	<u>464,517</u>
<b>EXPENDITURE ON</b>				
Raising funds	14,261	-	-	14,261
<b>Charitable activities</b>				
Programme Delivery	419,206	16,800	8,752	444,758
<b>Total</b>	<u>433,467</u>	<u>16,800</u>	<u>8,752</u>	<u>459,019</u>
<b>NET INCOME/(EXPENDITURE)</b>	31,050	(16,800)	(8,752)	5,498
<b>Transfers between funds</b>	(20,000)	20,000	-	-
<b>Net movement in funds</b>	<u>11,050</u>	<u>3,200</u>	<u>(8,752)</u>	<u>5,498</u>



# WARNING ZONE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

### 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31 AUGUST 2024 - continued

	Unrestricted fund £	Designated Funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	227,750	1,096,200	8,752	1,332,702
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>238,800</u>	<u>1,099,400</u>	<u>-</u>	<u>1,338,200</u>

### 11. TANGIBLE FIXED ASSETS

	Freehold property £	Scenarios £	Fixtures and fittings £
<b>COST OR VALUATION</b>			
At 1 September 2024	1,050,000	410,371	81,802
Additions	-	-	1,077
Revaluations	(87,500)	-	-
At 31 August 2025	<u>962,500</u>	<u>410,371</u>	<u>82,879</u>
<b>DEPRECIATION</b>			
At 1 September 2024	40,600	407,443	59,678
Charge for year	15,983	1,057	7,496
Revaluation adjustments	(47,600)	-	-
At 31 August 2025	<u>8,983</u>	<u>408,500</u>	<u>67,174</u>
<b>NET BOOK VALUE</b>			
At 31 August 2025	<u>953,517</u>	<u>1,871</u>	<u>15,705</u>
At 31 August 2024	<u>1,009,400</u>	<u>2,928</u>	<u>22,124</u>

# WARNING ZONE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

### 11. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
<b>COST OR VALUATION</b>			
At 1 September 2024	7,800	53,697	1,603,670
Additions	-	1,966	3,043
Revaluations	-	-	(87,500)
	<hr/>	<hr/>	<hr/>
At 31 August 2025	7,800	55,663	1,519,213
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 September 2024	7,800	50,781	566,302
Charge for year	-	2,204	26,740
Revaluation adjustments	-	-	(47,600)
	<hr/>	<hr/>	<hr/>
At 31 August 2025	7,800	52,985	545,442
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 August 2025	-	2,678	973,771
	<hr/>	<hr/>	<hr/>
At 31 August 2024	-	2,916	1,037,368
	<hr/>	<hr/>	<hr/>

Cost or valuation at 31 August 2025 is represented by:

	Freehold property £	Scenarios £	Fixtures and fittings £
Valuation in 2025	962,500	-	-
Cost	-	410,371	82,879
	<hr/>	<hr/>	<hr/>
	962,500	410,371	82,879
	<hr/>	<hr/>	<hr/>
	Motor vehicles £	Computer equipment £	Totals £
Valuation in 2025	-	-	962,500
Cost	7,800	55,663	556,713
	<hr/>	<hr/>	<hr/>
	7,800	55,663	1,519,213
	<hr/>	<hr/>	<hr/>

Operational freehold property consists of the commercial premises at Frog Island, Leicester which the charity purchased in December 2009 for £418,695, including professional fees of £4,045 which were paid for by a benefactor. Subsequent capital expenditure has been incurred in the redevelopment of the premises into a state of the art centre and operational headquarters for the charity. Alongside this redevelopment, the property has been fitted out with a series of interactive safety Scenarios.

# WARNING ZONE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

### 11. TANGIBLE FIXED ASSETS - continued

The property is occupied in the main by the charity for charitable purposes, however 12.5% of the property is also rented out to a third party. The freehold property on the balance sheet represents the part of the property occupied by the charity.

The company has taken advantage of the transitional arrangements and adopted the valuation of the property as cost for the future. No further revaluations, other than any required for impairment, will be recognised in the accounts. The recent valuation in 2025 undertaken by APB (Leicester) LLP at an open market value of £1,100,000 has been adopted.

No depreciation is provided on the cost of land included within the freehold property. The estimated cost of land attributable to the freehold portion is £210,000.

If no revaluation had been undertaken the portion attributable to freehold property would show at the following historical cost.

	£
<b><u>Cost</u></b>	
At 1st September 2024 and 31 August 2025	904,814
<b><u>Depreciation based on cost</u></b>	
At 1st September 2024	187,868
Charge for the year	14,596
At 31 August 2025	202,464
<b><u>Net book value</u></b>	
At 31 August 2025	702,350
At 1st September 2024	716,946

### 12. INVESTMENT PROPERTY

	£
<b>FAIR VALUE</b>	
At 1 September 2024	150,000
Revaluation	(12,500)
At 31 August 2025	137,500
<b>NET BOOK VALUE</b>	
At 31 August 2025	137,500
At 31 August 2024	150,000

# WARNING ZONE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

---

### 12. INVESTMENT PROPERTY - continued

Investment property comprises the tenanted area of the freehold building owned by the charity. In accordance with FRS 102 this building has been split into its two parts and the investment property on the balance sheet represents the part of the property that is rented out.

Fair value at 31 August 2025 is represented by:

	<b>£</b>
Valuation in 2025	<b>137,500</b>

### 13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	3,340	3,931
Prepayments and accrued income	6,465	5,684
	<u>9,805</u>	<u>9,615</u>

### 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 16)	7,905	10,311
Other loans (see note 16)	20,000	20,000
Other creditors	3,505	3,483
Social security and other taxes	4,351	5,337
Accruals and deferred income	4,043	5,099
	<u>39,804</u>	<u>44,230</u>

# WARNING ZONE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

### 15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (see note 16)	-	7,905
Other loans (see note 16)	20,000	40,000
	<u>20,000</u>	<u>47,905</u>

### 16. LOANS

During 2019 the charitable company received an interest free loan of £100,000 from the Everard Foundation, for which repayments are due at £20,000 per annum over a 5 year period. The first repayment was paid in March 2023, with the second instalment in May 2024 and the third in July 2025. Notional interest on the loan, calculated at 2.5% above the Bank of England Base Rate, has been included as a resource expended and as an incoming resource within Donated services and gifts in kind.

The bank loan is in relation to a HSBC bounce back loan which was supplied following the COVID-19 pandemic. This liability is due to be fully paid by the year ended 31 August 2026.

### 17. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	Transfers between funds £	At 31.8.25 £
<b>Unrestricted funds</b>				
General fund	238,800	(84,429)	(20,000)	134,371
Operational Freehold Property	780,792	(15,983)	20,000	784,809
Revaluation reserve	293,608	(39,900)	-	253,708
Fair value reserve	25,000	(12,500)	-	12,500
	<u>1,338,200</u>	<u>(152,812)</u>	<u>-</u>	<u>1,185,388</u>
<b>TOTAL FUNDS</b>	<u>1,338,200</u>	<u>(152,812)</u>	<u>-</u>	<u>1,185,388</u>

# WARNING ZONE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

### 17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	359,107	(443,536)	-	(84,429)
Operational Freehold Property	-	(15,983)	-	(15,983)
Revaluation reserve	-	-	(39,900)	(39,900)
Fair value reserve	-	(12,500)	-	(12,500)
	<u>359,107</u>	<u>(472,019)</u>	<u>(39,900)</u>	<u>(152,812)</u>
<b>TOTAL FUNDS</b>	<u>359,107</u>	<u>(472,019)</u>	<u>(39,900)</u>	<u>(152,812)</u>

### Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
<b>Unrestricted funds</b>				
General fund	227,750	31,050	(20,000)	238,800
Operational Freehold Property	777,592	(16,800)	20,000	780,792
Revaluation reserve	293,608	-	-	293,608
Fair value reserve	25,000	-	-	25,000
	<u>1,323,950</u>	<u>14,250</u>	<u>-</u>	<u>1,338,200</u>
<b>Restricted funds</b>				
Water Zone	8,667	(8,667)	-	-
WZ Roadcrew	85	(85)	-	-
	<u>8,752</u>	<u>(8,752)</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>1,332,702</u>	<u>5,498</u>	<u>-</u>	<u>1,338,200</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**17. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	464,517	(433,467)	31,050
Operational Freehold Property	-	(16,800)	(16,800)
	<u>464,517</u>	<u>(450,267)</u>	<u>14,250</u>
<b>Restricted funds</b>			
Water Zone	-	(8,667)	(8,667)
WZ Roadcrew	-	(85)	(85)
	<u>-</u>	<u>(8,752)</u>	<u>(8,752)</u>
<b>TOTAL FUNDS</b>	<u>464,517</u>	<u>(459,019)</u>	<u>5,498</u>

**Unrestricted funds** comprise those funds which the Trustees are free to use in accordance with the charity's objects.

**Designated funds** are unrestricted funds which have been earmarked for particular purposes as follows:

Expenditure on the purchase and redevelopment of Operational Premises and the creation of Scenarios, which have in whole or in part been funded out of restricted funds (see below), is transferred to separate designated funds, net of the loans secured on the assets. These funds are reduced over the useful economic lives of the assets in line with their depreciation.

**Water Zone**

Whilst the charity has always had a zone specifically relating to the dangers of being in or near water it had become outdated and did not cover certain risks. Thanks to a £50,000 grant from The Mick George Community Fund with added support from the Everard Foundation and The Santander Foundation the charity was able to have a new Water Zone designed, built and installed in March 2019. Funds from the aforementioned donors was specifically used for the new zone. In addition to the historic risks covered in this zone the charity now also covers the dangers of exposure to the sun, tombstoning, cold water shock and a broader coverage of dangers relating to the seaside. All the aforementioned funds were specifically used to develop the new water Zone.

**WZ Roadcrew**

In 2019 the Rank Foundation awarded the charity a grant of £55,000 over three years (£15k, £20k & £20k) which is to be used only for the purposes of developing Road Crew. The first tranche was received in August 2019 followed by £20K in August 2020 and £20K in August 2021 and is being used in accordance with the terms and conditions required by The Foundation.

## **WARNING ZONE LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025**

---

#### **18. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a pension scheme. The assets of the scheme are held separately from those of the charity within independently administered funds. The charge for the year was £4,366 (2024: £4,949). Contributions of £nil (2024: £nil) were unpaid at the year end.

#### **19. RELATED PARTY DISCLOSURES**

During the period the company purchased goods and services from Signum Corporate Communications Limited, amounting to £8,554 (2024: £8,652). An amount of £700 (2024: £Nil) was owed to Signum Corporate Communications Limited at the year end.

Mr AM Kapur, trustee, is a director of Signum Corporate Communications Limited.



# WARNING ZONE LIMITED

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	103,407	150,380
Grants	15,000	105,971
Donated services and facilities	20,539	21,877
	<u>138,946</u>	<u>278,228</u>
<b>Other trading activities</b>		
Fundraising events	39,188	36,663
Rental income	28,550	28,100
	<u>67,738</u>	<u>64,763</u>
<b>Investment income</b>		
Deposit account interest	7,436	1,532
<b>Charitable activities</b>		
Direct income from schools	144,987	119,994
	<u>144,987</u>	<u>119,994</u>
<b>Total incoming resources</b>	<b>359,107</b>	<b>464,517</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising events	15,833	14,261
<b>Charitable activities</b>		
Wages	250,711	254,213
Social security	11,778	16,136
Pensions	4,366	4,949
Rates and water	1,832	3,137
Insurance	14,259	10,433
Light and heat	14,281	17,148
Telephone and IT	8,614	8,116
Postage and stationery	3,257	3,582
Advertising	9,632	8,928
Sundries	1,110	786
Travel and subsistence	7,366	10,052
Carried forward	327,206	337,480

This page does not form part of the statutory financial statements

## WARNING ZONE LIMITED

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
<b>Charitable activities</b>		
Brought forward	327,206	337,480
Training	379	3,092
Cleaning	18,725	19,034
Subscriptions	3,821	3,546
Repairs and maintenance	23,869	18,940
Depreciation of tangible fixed assets	26,739	36,035
Loss on revaluation of investment property	12,500	-
Bank charges	939	1,202
Loan interest	2,938	5,094
	<u>417,116</u>	<u>424,423</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiners remuneration	4,870	4,765
Legal fees	34,200	15,570
	<u>39,070</u>	<u>20,335</u>
Total resources expended	<u>472,019</u>	<u>459,019</u>
<b>Net (expenditure)/income</b>	<u><u>(112,912)</u></u>	<u><u>5,498</u></u>

This page does not form part of the statutory financial statements