

Charity Registration No. 1117749

Company Registration No. 05940852 (England and Wales)

TRANMERE ROVERS IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

TRANMERE ROVERS IN THE COMMUNITY A COMPANY LIMITED BY GUARANTEE CONTENTS

| | Page |
|---|-------------|
| Legal and administrative information | 1 |
| Trustees' report | 2 – 5 |
| Statement of trustees' responsibilities | 6 |
| Independent examiners' report | 7 |
| Statement of financial activities | 8 |
| Balance sheet | 9 |
| Cash flow statement | 10 |
| Notes to the accounts | 11 – 18 |

**TRANMERE ROVERS IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION**

| | |
|-----------------------------|---|
| Trustees | N C Palios M J Best S Brady I Z Syed A Mellor G J Davies |
| Secretary | M J Best |
| Charity number | 1117749 |
| Company number | 05940852 |
| Principal address | Prenton Park Prenton Road West Prenton Wirral CH42 9PY |
| Registered office | Prenton Park Prenton Road West Prenton Wirral CH42 9PY |
| Independent examiner | Kris Billington FCA FPC McEwan Wallace Limited 6 Abbots Quay Monks Ferry Birkenhead Wirral CH41 5LH |
| Bankers | Lloyds Bank 355 Woodchurch Road Prenton Wirral CH42 8PE |

TRANMERE ROVERS IN THE COMMUNITY

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their report and accounts for the year ended 30 June 2025. The Charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 6 September 2006. It is registered as a charity with the charity commission.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

N C Palios
M J Best
S Brady
P A Thompson (resigned 12 September 2024)
I Z Syed
A Mellor (appointed 15 May 2025)
G J Davies (appointed 23 March 2026)

According to the Capability Code of Practice that TRIC adheres to, there should be a minimum of 3 trustees and a maximum of 12. The board and its sub committees meet on a regular basis.
The Community Manager is appointed by the trustees to manage day to day operations.

The trustees have 15 aspects of compliance they adhere to and review regularly including:

- Structure
- Relationship with Football Club
- Governance
- People
- Strategy and implementation
- Impact
- Accountability and communication
- Finance
- Safeguarding
- Equality, diversity and inclusion
- Data Protection
- Risk Management
- Health and Safety
- Incident reporting
- Environmental sustainability

Each of these sections contains detailed operational standards and policies/procedures.

The specific finance measures in place to ensure effective operations include:

- An annual budget written and monitored.
- Financial assessment template for new proposals.
- Fit and proper persons declaration
- Investment policy
- Financial Controls Policy
- Anti-fraud policy
- Reserves policy
- Formal management accounts completed on quarterly basis.

TRANMERE ROVERS IN THE COMMUNITY

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Objectives and activities

The principal objectives of Tranmere Rovers in the Community ("TRIC") are to further the health and education (on a social and physical basis) of children and adults within Wirral and surrounding areas, without reference to race, sex, creed or social background through the use of football and other ancillary activities as educational tools.

The charity is based at Tranmere Rovers Football Club and operate from the stadium, the Club's other community assets and further community locations in the Wirral.

The community work comprises of three strategic themes: Health and Wellbeing, Enhancing Lives and Citizenship and the charity has continued to serve the local Wirral community through these themes during this period.

TRIC has developed a particularly positive reputation across the local area for providing support and activities for those with a variety of physical and mental disabilities. Based in one of the most socially deprived areas in the country, the community work offers so much more than sporting activities and goes as far as providing a safe place and support for a variety of people.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity plays a major role in the lives of the local community by providing both activities and facilities for sport, recreation and education. Through the diverse all-inclusive nature of the programme people of all ages and abilities are able to enhance their health and wellbeing using the football club as a focal point. TRIC has developed partnerships with a variety of local organisations with the likes of the local NHS, playing a prominent role due to a sharing of the same philosophies and goals related to the health of the general public. TRIC also work very closely with the local education authority helping to educate the next generation through the power of football. TRIC has close working relationships with the local council, police and the county FA who all share the vision of providing for the local community.

Achievements and performance

During the year to 30 June 2025, TRIC continued its engagement with the Merseyside community, providing a range of activities covering all ages and abilities from toddlers to the elderly. The activities delivered covered our three core themes of Health and Wellbeing, Enhancing Lives and Citizenship and often using the unique power of football to engage with a wide range of people.

TRIC continues to work with groups of people who are amongst the most difficult in society to reach (such as people with mental health or substance abuse issues, those who are homeless or in need of rehabilitation from prison, and those with complex special needs and dementia), using the unique ability of football to engage with these hard-to-reach groups.

The following key projects formed the basis of another successful year of activities administered through TRIC:

Due to quality delivery TRIC continued to secure contractual work to deliver programme such as:

Edesntial - TRIC deliver an education programme designed to use the appeal of professional football clubs to inspire girls and boys aged 5-11 in the classroom, the playground and on the sports field. Learning with TRIC helps connect to the real world of sport to enthuse pupils when tackling challenging PSHE topics such as resilience, diversity, self-esteem and fair play.

Active Rovers (237 sessions, 3,124 engagements) - a wide range of activities with the aim to improve the health and well-being of local residents including walking football, dance, health-based sessions, support around addictions/recovery and sessions for adults with disabilities.

Premier League Kicks (229 sessions, 3,671 engagements) - enables TRIC's fully qualified football and dance coaches to deliver sessions to the local community. The sessions provide young people with the opportunity to take part in weekly football and dance sessions, using sports as a form of escapism from daily challenges and a fun and alternative way to keep fit in a safe and welcoming environment.

TRANMERE ROVERS IN THE COMMUNITY A COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Achievements and performance (continued)

Premier League Primary Stars (263 sessions, 4,154 engagements) - Premier League Primary Stars uses the appeal of the Premier League and professional football clubs to inspire children to learn, be active and develop important life skills. Tranmere Rovers Football Club staff also work with teachers to deliver fun, educational sessions in a range of subjects within local partner schools.

Dementia Friendly Afternoons (50 sessions, 870 engagements) - providing a safe, welcoming space for elderly individuals to engage in stimulating activities. We offer gentle, enjoyable experiences that promote mental and social well-being, including music, games, and conversation, ensuring a supportive environment where participants can connect, have fun, and feel valued.

Disability Football (150 sessions, 2,010 engagements) - offering an inclusive, supportive environment for individuals of all abilities to enjoy football. We focus on skill development, teamwork, and physical activity, ensuring everyone can participate at their own pace. These sessions promote fitness, confidence, and social connection while fostering a sense of belonging and achievement for all players.

Mental Health Support Football (108 sessions, 1,725 engagements) - combining physical activity with peer support, helping participants build confidence, reduce stress, and improve mental health. We encourage connection, teamwork, and open conversations, promoting a positive environment for mental wellness and personal growth.

Police SOC (940 children and 38 schools engaged) - delivering targeted preventative work with young people, primary and secondary school children in areas identified by Merseyside Police. The programme provides positive, consistent activities that raise awareness of criminal and gang activity, support physical, mental and social wellbeing, and help divert young people away from criminal behaviour and county lines activity, reducing criminal exploitation and making our communities safer.

Women's Walking Football (38 sessions, 342 engagements) - Women's Walking Football provides an inclusive and sociable route into regular physical activity, using adapted football sessions to improve health, confidence and social connection. Designed to be accessible to women of different ages and abilities, the project gives participants the chance to stay active, enjoy the game and build new friendships in a safe and welcoming environment.

Women's and Girls' Football (800 sessions, 12,730 engagements) - Tranmere Rovers Women's and Girls' Football provides a clear pathway for players to develop from junior age groups through to adult football, helping them build skills, confidence and ambition in a positive, competitive environment. Founded in 1990, the programme continues to widen access to the women's game across the Wirral and has produced strong performances across multiple age groups in 24/25, including a league title for the Development Team and County Cup success at Under 14 and Under 16 level.

TRIC Dance Stars (117 sessions, 2,171 engagements) - TRIC Dance Stars offers a creative and inclusive alternative to football for children and young people who want to be active, express themselves and be part of the Tranmere community. Through regular dance sessions, participants develop confidence, teamwork and performance skills, with opportunities to showcase their work, including performances at selected home matches.

Million Hours Project (250 sessions, 4,578 engagements) - The Million Hours Project gives young people safe, positive and structured activities outside school hours through after-school clubs, holiday provision and wider youth engagement. Supported by the National Lottery's Million Hours Fund, the project is designed to expand youth provision and create more opportunities for young people to stay active, engaged and connected in their communities.

SWA2 Initiative - TRIC partners with the Club in raising funds to enable disadvantaged local young people to attend Tranmere Rovers matches at Prenton Park (25,000 total tickets provided through to 24/25). The initiative also involves the donation of shirts and fan experiences including mascots and training ground visits.

Super White Christmas Appeal - TRIC ran the Super White Christmas initiative which involved collections, parties and fun events to help underprivileged people on the Wirral enjoy their Christmas.

Food Parcels - The charity has continued to provide food hampers and toys (525 hampers and 1,000 toys in 24/25) to those who are underprivileged and isolated in the community. This included elderly, people in isolation due to being classed as vulnerable, families unable to afford food and Christmas gifts and those living alone with no network.

TRANMERE ROVERS IN THE COMMUNITY

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

Financial Review

The Trustees are conscious of the fact that grant funding for activities is becoming increasingly scarce and have therefore been looking at ways of securing other revenues that are not reliant on grants or voluntary donations.

In 2025 financial year, total income was £437,378 (2024: £399,707) of which £272,776 related to restricted funds (2024: 228,000). Total monies expended on delivery of charitable activities was £460,752 (2024: £426,080) resulting in a deficit of £23,374 (2024: deficit of £26,373).

At the year end the charity had net assets of £121,990 (2024: £145,364).

The charity's trustees have considered and discussed TRIC's reserves policy. In view of the level of annual overhead, the trustees continue to believe that a reserve that covers three months anticipated overheads is reasonable. Based on the expenditure in 2024/25 the unrestricted reserves cover unrestricted expenditure for 6.77 months. The Club has confirmed to the Trustees that in the event that TRIC did not have sufficient funds to meet the payments due to the Club for the services provided by the Club, the payments would be waived. On that basis, the trustees were comfortable with the ability of the charity to continue its activities.

Plans for the future

The charity will continue to adhere to the following principles:

- Grow the brand and be a true community club embedded in the heart of the community.
- Be an effective delivery vehicle, with a reputation for quality provision.
- Develop a financially viable and sustainable business.
- Maximise current assets and obtain more – grow the footprint.
- Continue to develop strategic relationships for joint working and growth.
- Be fully inclusive.

The main pillars of delivery will be:

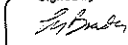
Health and Wellbeing – provide a range of activities to develop and maintain the physical fitness and mental stability of the community.

Enhancing Lives – to increase or improve the quality, value or extent of positive experiences by local residents.

Citizenship – to educate and develop the knowledge and skills of young people to be value members of the local community and reduce anti-social behaviour.

Income generation will continue to focus on contracted services, grants and a new fundraising strategy has been developed for implementation.

On Behalf of the Board of Trustees on 25 March 2026.

Signed by:

0511D3534E0D454...
S Brady
Chair of Trustees

TRANMERE ROVERS IN THE COMMUNITY A COMPANY LIMITED BY GUARANTEE STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also the directors of Tranmere Rovers in the Community for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.

TRANMERE ROVERS IN THE COMMUNITY A COMPANY LIMITED BY GUARANTEE INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF TRANMERE ROVERS IN THE COMMUNITY

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of Tranmere Rovers in the Community ("the Charity") for the year ended 30 June 2025.

Responsibility and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 financial statements to be reached.

K Billington

Kris Billington FCA FPC
McEwan Wallace Ltd Chartered Accountants
6 Abbots Quay
Monks Ferry
Birkenhead
Wirral
CH41 5LH

Dated: 25 March 2026

**TRANMERE ROVERS IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2025**

| | Notes | Unrestricted funds £ | Restricted funds £ | Total 2025 £ | Total 2024 £ |
|--------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| Donations and legacies | 2 | 35,305 | - | 35,305 | 37,620 |
| Income from charitable activities | 3 | 122,188 | 272,776 | 394,964 | 353,720 |
| Other income | 4 | 7,109 | - | 7,109 | 8,367 |
| Total income and endowments | | 164,602 | 272,776 | 437,378 | 399,707 |
| Expenditure on charitable activities | 5 | 178,943 | 281,809 | 460,752 | 426,080 |
| Total expenditure | | 178,943 | 281,809 | 460,752 | 426,080 |
| Net income / (expenditure) | | (14,341) | (9,033) | (23,374) | (26,373) |
| Net movement in funds | | | | | |
| Fund balances at 1 July | | 115,255 | 30,109 | 145,364 | 171,737 |
| Fund balances at 30 June | | 100,914 | 21,076 | 121,990 | 145,364 |

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes set out on pages 11 – 18 form part of these financial statements

**TRANMERE ROVERS IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
FOR THE YEAR ENDED 30 JUNE 2025**

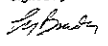
| | Notes | 2025 | 2024 |
|---|-------|------------------|------------------|
| | | £ | £ |
| Fixed Assets | | | |
| Tangible assets | 9 | 21,076 | 30,109 |
| Current assets | | | |
| Debtors | 10 | 24,164 | 95,142 |
| Cash at bank and in hand | | 232,163 | 152,983 |
| | | <u>256,327</u> | <u>248,125</u> |
| Creditors: amounts falling due within one year | 11 | <u>(155,413)</u> | <u>(132,870)</u> |
| Net current assets | | <u>100,914</u> | <u>115,255</u> |
| Total assets less current liabilities | | <u>121,990</u> | <u>145,364</u> |
| Income funds | | | |
| Unrestricted funds | 13 | 100,914 | 115,255 |
| Restricted funds | 12 | 21,076 | 30,109 |
| | | <u>121,990</u> | <u>145,364</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, 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 accounts, so far as applicable to the company.

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

The accounts were approved by the Board on 25 March 2026.

Signed by:

0511D3534E0D454...
S Brady
Chair of Trustees

Company Registration No. 05940852

The notes set out on pages 11 – 18 form part of these financial statements

**TRANMERE ROVERS IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025**

| | Notes | 2025 | | 2024 | |
|--|-------|------|---------|------|---------|
| | | £ | £ | £ | £ |
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 17 | | 79,180 | | 10,180 |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | - | | - | |
| Net cash used in investing activities | | | - | | - |
| Net increase in cash and cash equivalents | | | 79,180 | | 10,180 |
| Cash and cash equivalents at beginning of year | | | 152,983 | | 142,803 |
| Cash and cash equivalents at end of year | | | 232,163 | | 152,983 |

The notes set out on pages 11 – 18 form part of these financial statements

TRANMERE ROVERS IN THE COMMUNITY

A COMPANY LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value (if applicable) and in accordance with the Financial Reporting Standards, the Companies Act 2006 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) – (Charity SORP (FRS 102)).

1.2 Incoming resources

Income represents receipts and grants from the company's activities. Grants are included in the period in which the related expenditure is incurred. Services income is accounted for when the supply is complete. Voluntary income is received by way of donations and is included in full in the statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

1.3 Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, and include attributable VAT that cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration on each activity, comprising the salary and overheads costs of the central function, is apportioned on a basis consistent with the use of the resources.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

| | |
|----------------|-------------------|
| Motor vehicles | 25% straight line |
| Gym equipment | 15% straight line |

Items under £250 are not capitalised.

2. Donations and legacies

| | 2025 | 2024 |
|---------------------|--------|--------|
| | £ | £ |
| Donations and gifts | 35,305 | 37,620 |

3. Incoming resources from charitable activities

| | Unrestricted funds | Restricted funds | Total 2025 | Total 2024 |
|---|--------------------|------------------|------------|------------|
| | £ | £ | £ | £ |
| Activities in the community and shop income | 49,185 | - | 49,185 | 60,696 |
| Grants receivable – core activities | 73,003 | 272,776 | 345,779 | 293,024 |
| | 122,188 | 272,776 | 394,964 | 353,720 |

**TRANMERE ROVERS IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025**

4. Other incoming resources

| | 2025 | 2024 |
|---------------------------|--------------|--------------|
| | £ | £ |
| Soccer school and courses | 7,109 | 8,367 |
| | <u>7,109</u> | <u>8,367</u> |

5. Total resources expended

| | Staff costs | Depreciation | Other costs | Total 2025 | Total 2024 |
|---|----------------|--------------|----------------|----------------|----------------|
| | £ | £ | £ | £ | £ |
| Charitable activities | | | | | |
| <u>In furtherance of charity's objectives</u> | | | | | |
| Activities undertaken directly | 279,662 | 9,033 | 159,257 | 447,952 | 414,063 |
| Governance costs | 12,800 | - | - | 12,800 | 12,018 |
| | <u>292,462</u> | <u>9,033</u> | <u>159,257</u> | <u>460,752</u> | <u>426,081</u> |

Governance costs includes payments to the independent examiner of £2,460 (2024: £2,316) for examination fees.

£281,809 of this expenditure is restricted and £178,943 unrestricted.

TRANMERE ROVERS IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

6. Activities undertaken directly

| | 2025 | 2024 |
|--|----------------|----------------|
| | £ | £ |
| Other costs relating to in furtherance of charity's objectives comprise: | | |
| Unrestricted | | |
| Facility Hire | 14,267 | 13,546 |
| Travel Expenses | 763 | 474 |
| Soccer School Expenses | 2,598 | - |
| Other Expenses | 85,078 | 67,979 |
| Charity Shop Expenses | - | 643 |
| Restricted | | |
| Facility Hire | 36,135 | 33,647 |
| Travel Expenses | 2,776 | 2,815 |
| Other Expenses | 17,640 | 46,938 |
| | <u>159,257</u> | <u>166,042</u> |

Other Expenses vary year on year due to the changes in project activity made possible by fluctuating levels of grant and donation income in each period.

7. Trustees

No trustees received any remuneration during the period.

8. Employees

Number of employees

The average monthly number of employees during the year was:

| | 2025 | 2024 |
|--------------------|----------------|----------------|
| | Number | Number |
| General staff | <u>14</u> | <u>13</u> |
| Employment costs | | |
| | 2025 | 2024 |
| | £ | £ |
| Wages and salaries | <u>279,662</u> | <u>225,900</u> |

There were no employees whose annual remuneration was £60,000 or more.

**TRANMERE ROVERS IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025**

| 9. Tangible fixed assets | Motor vehicles | Gym equipment | Total |
|-------------------------------|-------------------|------------------|--------|
| | £ | £ | £ |
| Cost | | | |
| At 1 July 2024 | 32,524 | 60,219 | 92,743 |
| Additions | - | - | - |
| At 30 June 2025 | 32,524 | 60,219 | 92,743 |
| Depreciation | | | |
| At 1 July 2024 | 32,524 | 30,110 | 62,634 |
| Charge for the year | - | 9,033 | 9,033 |
| At 30 June 2025 | 32,524 | 39,143 | 71,667 |
| Net book value | | | |
| At 30 June 2025 | - | 21,076 | 21,076 |
| At 30 June 2024 | - | 30,109 | 30,109 |

| | | |
|---|--------|--------|
| 10. Debtors: amounts falling due within one year | 2025 | 2024 |
| | £ | £ |
| Trade debtors | 17,110 | 87,685 |
| Other debtors | 7,054 | 7,457 |
| | 24,164 | 95,142 |

TRANMERE ROVERS IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

11. Creditors: amounts falling due within one year

| | 2025 | 2024 |
|------------------------------|----------------|----------------|
| | £ | £ |
| Trade creditors | 2,481 | 296 |
| Accruals and deferred income | 152,932 | 132,574 |
| | 155,413 | 132,870 |

12. Restricted funds

The income funds of the charity include restricted funds comprising the following balances of donations and grants held on trust for specific purposes:

| | Balance at 1 July 2024 | Incoming resources | Resources expenses | Balance at 30 June 2025 |
|---|------------------------------|-----------------------|-----------------------|-------------------------------|
| | £ | £ | £ | £ |
| Active Rovers | - | 11,300 | (11,300) | - |
| Cheshire West and Chester Council Holiday Activity Clubs | - | 1,300 | (1,300) | - |
| Duke Of Edinburgh Award | - | 721 | (721) | - |
| Edsential | - | 17,820 | (17,820) | - |
| Football League Community Wildcats | - | 1,600 | (1,600) | - |
| Football League Smart Energy | - | 3,555 | (3,555) | - |
| Million Minutes | - | 39,270 | (39,270) | - |
| PCC for Merseyside | - | 98,730 | (98,730) | - |
| Premier League Kicks & Primary Stars | - | 80,000 | (80,000) | - |
| Steve Morgan Foundation | 30,109 | - | (9,033) | 21,076 |
| Wirral Winter Food | - | 18,480 | (18,480) | - |
| | 30,109 | 272,776 | (281,809) | 21,076 |

Active Rovers - To improve the health and well-being of local residents.

Cheshire West and Chester Council Holiday Activity Clubs - Holiday club activities with an emphasis on activity support.

Duke of Edinburgh Award - Upskilling in outdoor skills via sessions and residentials for local young people.

Edsential - Holiday club activities with an emphasis on nutritional and activity support.

Football League Community Wildcats - Offering fun, non-competitive football for girls aged 5-11.

Football League Smart Energy - Educating fans about using smart meters and managing energy use.

Million Minutes - Outreach work with those most likely to struggle with loneliness.

PCC for Merseyside - To provide activities and preventative support work for young people.

Premier League Kicks & Primary Stars - Sports end education sessions to the local community in targeted areas.

Steve Morgan Foundation - Grant to redevelop Beechwood Recreation Centre for the benefit of the local community.

Wirral Winter Food - For supporting the most vulnerable with food parcels during winter.

TRANMERE ROVERS IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

13. Unrestricted funds

| | Balance at 1 July 2024 | Incoming resources | Resources expenses | Balance at 30 June 2025 |
|--------------|---------------------------|-----------------------|-----------------------|----------------------------|
| | £ | £ | £ | £ |
| General fund | 115,254 | 164,602 | 178,942 | 100,914 |

Unrestricted funds are incoming resources receivable or generated for the object of the charity without further specified purpose and are available as general funds.

14. Analysis of net assets between funds

| | Unrestricted funds | Restricted funds | Total |
|---|-----------------------|---------------------|----------------|
| | £ | £ | £ |
| Fund balances at 30 June 2025 are represented by: | | | |
| Tangible fixed assets | - | 21,076 | 21,076 |
| Net current assets | 100,914 | - | 100,914 |
| | 100,914 | 21,076 | 121,990 |

15. Related parties

During the year the Charity purchased goods and services to a value of £153,440 (2024: £198,694) from Tranmere Rovers Football Club, a company of which N C Palios is a director and part owner. Income from Tranmere Rovers Football Club of £Nil (2024: £Nil) was invoiced during the year. The transactions were conducted on a normal commercial basis. The amount due to Tranmere Rovers Football Club at the year end was £1,644 (2024: £849).

TRANMERE ROVERS IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

16. Prior Year Statement of Financial Activity

| | Notes | Unrestricted funds £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|--------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| Donations and legacies | 2 | 37,620 | - | 37,620 | 22,393 |
| Income from charitable activities | 3 | 125,720 | 228,000 | 353,720 | 447,060 |
| Other income | 4 | 8,367 | - | 8,367 | 7,360 |
| Total income and endowments | | 171,707 | 228,000 | 399,707 | 476,813 |
| Expenditure on charitable activities | 5 | 189,047 | 237,033 | 426,080 | 517,833 |
| Total expenditure | | 189,047 | 237,033 | 426,080 | 517,833 |
| Net income / (expenditure) | | (17,340) | (9,033) | (26,373) | (41,020) |
| Net movement in funds | | | | | |
| Fund balances at 1 July | | 132,594 | 39,142 | 171,737 | 212,757 |
| Fund balances at 30 June | | 115,254 | 30,109 | 145,364 | 171,737 |

The results for 2024 derived from continuing activities and there were no gains or losses other than those shown above.

The statement of financial activities also complied with the requirements for an income and expenditure account under the Companies Act 2006.

TRANMERE ROVERS IN THE COMMUNITY
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

17. Cash generated from operations

| | 2025 | 2024 |
|--|---------------|---------------|
| | £ | £ |
| Deficit for the year | (23,374) | (26,373) |
| Adjustments for: | | |
| Fair value gains and losses on investments | - | - |
| Depreciation and impairment of tangible fixed assets | 9,033 | 9,033 |
| Movements in working capital: | | |
| Decrease/(increase) in debtors | 70,978 | (75,767) |
| Increase in creditors | 22,543 | 103,287 |
| Cash generated from operations | 79,180 | 10,180 |