

Charity registration number 1133136

Company registration number 06902389 (England and Wales)



**WORCESTER WARRIORS COMMUNITY FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2024**

# WORCESTER WARRIORS COMMUNITY FOUNDATION

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# WORCESTER WARRIORS COMMUNITY FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	L Hewitt J Clegg J Gibson J Panter (Chairman) C Pennell M Smith	(Appointed 16 September 2024)
Chief Executive Officer, Director and Secretary	C Hart	(Resigned as Director 1 June 2024)
Charity number	1133136	
Company number	06902389	
Registered office	Royal Porcelain Works Severn Street Worcester Worcestershire WR1 2NE	
Independent examiner	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS	
Bankers	NatWest Bank PLC 1 The Cross Worcester WR1 3PR	

# WORCESTER WARRIORS COMMUNITY FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MAY 2024**

The Trustees present their annual report and financial statements for the year ended 31 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, 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)" (effective 1 January 2019).

### Objectives and activities

For the benefit of the public generally and in particular the inhabitants of Worcester, Worcestershire and the West Midlands.

- To promote community participation in healthy recreation by providing facilities for the playing of rugby union and other sports capable of improving health.
- To advance the education of children and young people through such means as the Trustees think fit in accordance with the laws of the charity.
- To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, private or racial and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.

### Public benefit

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

### Achievements and performance

#### *Significant activities and achievements against objectives*

Our impact report on the preceding pages highlight some of our main achievements in the year and please find as follows a summary of our main activities.

### Mixed Ability/Inclusion Rugby

We worked really hard to keep our Inclusion RFC together when we moved away from their home, Sixways Stadium.

Relocating was a very difficult decision to make but we had to safeguard our participants who were all struggling with their mental wellbeing throughout the turbulent times at the Club.

However, having begun to build a positive relationship with the new owners, it has been possible to move the Inclusion Team back to where they belong, intact without losing one member.

**Tom Sinclair, Warriors Foundation Inclusion Team** said "I can't actually believe we are back playing at the place I love more than anything else in the World. My World fell apart when we had to move away and I have dreamed about being back here one day. The Foundation make everything possible". Our Inclusive rugby sessions are still very popular. Over the winter months we held weekly sessions at our new home focusing on seated activity and drills. This combined with our Wellbeing Café proved invaluable whilst outdoor space was limited due to bad weather. Since March, we have been back outdoors and have recently moved this initiative back to the main pitch at Sixways Stadium.

**What our Participants and Service Users have to say** "Inclusion rugby means everything to me. I have made meaningful friendships that I otherwise would not have made. I thoroughly enjoy jumping on the bus and getting to play against other teams and visit different places. I have learned a lot about myself now and the person I want to become because of taking up rugby. I have now returned to playing football Mondays too. Training is something I look forward to and I cannot wait to come and see everyone each week. The team are supportive, friendly and give you lots of encouragement."

# **WORCESTER WARRIORS COMMUNITY FOUNDATION**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MAY 2024**

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#### **Inspiring the next generation**

Over the last twelve months we have delivered nine one-day inclusion camps for children who would not normally get the opportunity to take part in out-of-term sport camps. Delivered out of Kidderminster RFC the camps were all designed around multi sports and games which were both fun and engaging for all. Through these camps 360 young people benefitted.

#### **Walking Rugby**

Last month we had our record number of participants playing Walking Rugby 50 players at 3 clubs with 2 more starting up in June.

**Colin Read – Walking Rugby Participant** "Walking Rugby has made a big difference to my life as a semi retiree. It has enabled me to play the sport I most enjoyed as a young man, at a time in my life when I thought it had passed me by. The years have rolled back. Each week I spend an hour in the company of like-minded people of all ages in an inclusive and welcoming environment playing the sport I love. For me walking rugby has provided all the elements it promised. Fun, fitness and friendship. Long may it continue to thrive so that more individuals can reap the benefits."

#### **Blind Rugby**

The Foundation having been appointed as the national provider for British Blind Sport (BBS) and Royal National Institute for the Blind (RNIB) alongside The Change Foundation (TCF) for Blind/VI rugby on The See Sport Differently Project will enable us to not only grow the game on a local level in Worcester but also at a national level across all the Premiership clubs. This accreditation puts us at the table within blind sport with the FA, The Lawn Tennis Association, Swim England, and UK Athletics. This is a huge accolade for all the work the whole team has put into the development of this game. Working with BBS and RNIB will give us the necessary contacts and resources to be able to reach the Blind and VI community across the country.

We have developed a delivery plan that will enable us to hopefully work with all Premiership clubs, the Welsh regions and clubs in Scotland and Northern Ireland with an aim of getting the game properly regulated and officially recognised by Prem Rugby/RFU (Blind / VI rugby is already recognised as a delivery strand by the WRU and is included in their disability delivery requirements.)

We were delighted to be in a position to host three VI and blind teams including The Change Foundation, and Cardiff Rugby. We have also been coaching children at New College Worcester on a regular basis. Matthew Lancett, one of our VI participants has now evolved into a coaching position.

#### **SEN Delivery**

Since September we have worked across 10 SEN schools, 2 Behaviour schools and 1 charity provision (Acoms).

Within SEN schools we deliver structured and unstructured adapted physical education lessons for students where they can explore different kinds of equipment supported by staff and pupils to achieve certain targets. We have also been upskilling staff in confidence to deliver/support P.E sessions and how they can further make an impact on individuals through physical activity.

Within behaviour schools we have been supporting individuals' wellbeing by providing 1-1 sporting or sit-down sessions. Usually, sport is used to break down any barriers and to find common ground with them.

#### **Wheelchair Rugby**

We have seen numbers increase over the last year and regularly have a full team on Monday evenings.

Since moving to our new home, we have formed a relationship with The Kings School who gift us use of their sports hall which is great and saves us money on renting space.

# WORCESTER WARRIORS COMMUNITY FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

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### **Only Girls Allowed**

Since the pandemic, we have struggled to reach the previous participation numbers in respect of our women's only initiative.

The initiative is designed to support women who are struggling with confidence, have low self-esteem and struggle with mental wellbeing as well as physical abilities. However, since moving to our own facility, we are happy to report an upturn in participation numbers with some good feedback. We utilise a local fitness and wellbeing coach to deliver this initiative.

#### Some feedback we have received:

**From Karen** "My first exercise class in a long time. So glad I plucked up the courage to go, Irene is so friendly and helpful I'll definitely be back next week."

**From Jodie** "Fabulous class. Irene adapts all exercises to your strengths and weaknesses. Really enjoyed it thank you Irene, see you next week."

**From Debbie** "I just want to say that I attended Warriors Foundation fitness class yesterday. Irene made me feel very welcome and she caters for all abilities. I really enjoyed it and will be back soon thank you."

### **Fishing Fun**

After a trial last summer our fishing project restarted on 29th April with The Aspire Academy and their students.

The Aspire Academy is an alternative provision for 11-16 year olds who have, or have had trauma in their young lives.

The sessions are targeted to help improve their mental wellbeing whilst giving the young people space to breath and enjoy the calm that being outdoors can bring with no pressure, allowing them to experience peace in their traumatic lives.

This type of activity can help to build resilience and coping strategies through a holistic approach.

### **Dementia Cafe**

Now into its 9th year, the Dementia Café remains a consistent and needed service for people living with dementia, and their carers in and around Worcester.

The cafe has been deemed as best practice by Age UK locally and Age UK regularly signpost people to us as do GP's and other adult social care services.

Each week we have 40+ people living with a diagnosis and their family/carers attend they benefit from a range of activities including: Boccia, table tennis, singing, salsa dancing, seated cricket, yoga, stretch band exercises, and much more.

We also had a Christmas party, Easter party and more recently, a summer BBQ cooked by Dan and Harry.

### **Wellbeing Café**

We opened our Wellbeing Café in January 2024. The objective of the café is to provide a safe place for vulnerable people to come and enjoy recreational activities.

Through the cold months we especially we regularly had 35-40 service users at each café.

### **Supporting the ABI Games**

We were delighted to be able to support the **Acquired Brain Injury** Games, delivering Walking Rugby at the University of Worcester Sports Arena earlier this year.

Conceptualised and overseen by Headway Worcestershire, the Games offer people with an acquired brain injury an opportunity to participate in physical, cognitive and life skills, including activities like, Boccia, Walking Tennis, baking a cake, and Chess as well as creative expression activities, such as pottery and crafts. It was an incredibly special day and we can't wait for next year.

# **WORCESTER WARRIORS COMMUNITY FOUNDATION**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MAY 2024**

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#### **Wheelchair Rugby Pro's**

It was an incredibly proud and inspiring day for our Wheelchair Rugby players and coaches. Both an equally exciting and nerve-wracking opportunity as we got to participate in our first ever Wheelchair Rugby 5s tournament hosted by The Dragons.

Despite there being lots to take on board and high-octane games from the off, our side threw themselves wholeheartedly into the competition and showed we're colossal in effort, heart and teamwork.

The team were overwhelmed with compliments, and we could not be more proud.

#### **Our Staff**

The Foundation prides itself on recruiting and retaining the best people who have expertise in working with participants who have complex needs. We are skilled at adapting sports to meet individual requirements ensuring that nobody is left behind.

We have created, over the years, a culture that is based upon work/life balance, respect, mutual support and hard work. This culture has served us well over the last few turbulent years.

The Foundation Team has received The High Sheriff's Award for Services to the Community.

We believe that everyone should have the opportunity to improve their mental and physical wellbeing in an environment that is both safe and appropriate. Whether you are a participant or a member of staff.

We would like to take this opportunity to thank The National Lottery Community Fund for believing in our mission and sharing our vision. Every day we improve the lives of people across our community and without this support, it would not be possible.

#### **Financial review**

Income received from donations and charitable activities amounted to £294,163 (2023: £255,056) after expenditure of £251,777 (2023: £242,125) a surplus was achieved at the year end of £42,386 (2023: surplus of £12,931).

Total reserves as at 31 May 2024 amounted to £344,198 (2023: £301,812), which is represented by restricted funds of £59,959 (2023: £91,790), designated funds of £32,808 (2023: £42,278) and unrestricted funds of £251,431 (2023: 167,744).

#### **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **Reserves policy**

At 31 May 2024, free reserves amounted to £216,062 (2023: £163,236) which the Trustees consider sufficient to meet the charities requirements for the next 12 months. This amount equates to 10.3 months total expenditure (2023: 7.8 months) based on current expenditure levels.

#### **Structure, governance and management**

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 11 May 2009, the charity's Company registration number is 06902389 and Charity number is 1133136.

# WORCESTER WARRIORS COMMUNITY FOUNDATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MAY 2024

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The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

L Hewitt

J Clegg

J Gibson

R Murray

(Resigned 9 December 2024)

J Panter (Chairman)

C Pennell

M Smith

(Appointed 16 September 2024)

E Higginson-Smith

(Appointed 16 September 2024 and resigned 6 November 2024)

#### *Recruitment and appointment of trustees*

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

New trustees will be included into the workings of the charity, including policies and procedures, at an induction meeting with the Chairman. New Trustees are appointed at Trustee's meetings.

None of the Trustees has any beneficial interest in the charity. All the Trustees are members of the charity and guarantee to contribute £1 in the event of a winding up.

#### *Organisational structure*

##### **Staffing**

Delivery staff for the programme will be selected based upon experience, qualification and suitability for the role and may be either:

- A Employees of the charity
- B Employees of a suitably matched partner organisation commissioned to deliver the charity's work.

The report of the trustees has been prepared in accordance with the special provisions relating to the small companies regime.

The Trustees' report was approved by the Board of Trustees.



J Panter (Chairman)

**Chair of Trustees**

20 January 2025



# **WORCESTER WARRIORS COMMUNITY FOUNDATION**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MAY 2024**

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The Trustees, who are also the directors of Worcester Warriors Community Foundation for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees 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 financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# WORCESTER WARRIORS COMMUNITY FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF WORCESTER WARRIORS COMMUNITY FOUNDATION

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I report to the Trustees on my examination of the financial statements of Worcester Warriors Community Foundation (the charity) for the year ended 31 May 2024.

#### **Responsibilities 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.

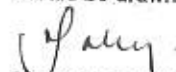
#### **Independent examiner's statement**

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 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 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.

  
**Sarah Morley BA (Hons) ACA**  
**Kendall Wadley LLP**

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

Dated: 20 January 2025

# WORCESTER WARRIORS COMMUNITY FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<b>Income from:</b>						
Donations and legacies	3	47,032	-	213,615	260,647	170,522
Charitable activities	4	33,416	-	-	33,416	84,534
Other trading activities	5	-	-	100	100	-
<b>Total income</b>		<u>80,448</u>	<u>-</u>	<u>213,715</u>	<u>294,163</u>	<u>255,056</u>
<b>Expenditure on:</b>						
Raising funds	6	16,013	-	-	16,013	14,597
Charitable activities	7	11,525	9,470	214,769	235,764	227,528
<b>Total expenditure</b>		<u>27,538</u>	<u>9,470</u>	<u>214,769</u>	<u>251,777</u>	<u>242,125</u>
<b>Net income/(expenditure)</b>		<u>52,910</u>	<u>(9,470)</u>	<u>(1,054)</u>	<u>42,386</u>	<u>12,931</u>
Transfers between funds	12	30,777	-	(30,777)	-	-
<b>Net movement in funds</b>		<u>83,687</u>	<u>(9,470)</u>	<u>(31,831)</u>	<u>42,386</u>	<u>12,931</u>
<b>Reconciliation of funds:</b>						
Fund balances at 1 June 2023		167,744	42,278	91,790	301,812	288,881
<b>Fund balances at 31 May 2024</b>		<u>251,431</u>	<u>32,808</u>	<u>59,959</u>	<u>344,198</u>	<u>301,812</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# WORCESTER WARRIORS COMMUNITY FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

Prior financial year		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	11,486	-	159,036	170,522
Charitable activities	4	84,534	-	-	84,534
<b>Total income</b>		96,020	-	159,036	255,056
<b>Expenditure on:</b>					
Raising funds	6	14,597	-	-	14,597
Charitable activities	7	71,205	-	156,323	227,528
<b>Total expenditure</b>		85,802	-	156,323	242,125
<b>Net income</b>		10,218	-	2,713	12,931
Transfers between funds	12	-	42,278	(42,278)	-
<b>Net movement in funds</b>		10,218	42,278	(39,565)	12,931
<b>Reconciliation of funds:</b>					
Fund balances at 1 June 2022		157,526	-	131,355	288,881
<b>Fund balances at 31 May 2023</b>		167,744	42,278	91,790	301,812

# WORCESTER WARRIORS COMMUNITY FOUNDATION

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MAY 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	13		68,177		50,250
<b>Current assets</b>					
Debtors	14	3,764		14,400	
Cash at bank and in hand		292,598		245,664	
		296,362		260,064	
<b>Creditors: amounts falling due within one year</b>	15	20,341		8,502	
Net current assets			276,021		251,562
<b>Net assets</b>			344,198		301,812
<b>The funds of the charity</b>					
Restricted income funds	17		59,959		91,790
Unrestricted funds - general			251,431		167,744
Unrestricted funds - designated	18		32,808		42,278
			344,198		301,812

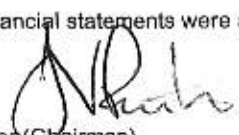
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the Trustees on 20 January 2025

  
J Panter (Chairman)  
Trustee

Company registration number 06902389 (England and Wales)

# WORCESTER WARRIORS COMMUNITY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

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### 1 Accounting policies

#### Charity information

Worcester Warriors Community Foundation is a private company limited by guarantee in England and Wales (company number: 06902389) and a charity registered in England and Wales (charity number: 1133136). The address of its registered office is Royal Porcelain Works, Severn Street, Worcester, Worcestershire, WR1 2NE.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties about its ability to continue. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# WORCESTER WARRIORS COMMUNITY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office Equipment	25% Straight Line
Foundation Equipment	25% Straight Line
Motor vehicles	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

#### 1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# WORCESTER WARRIORS COMMUNITY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

### 1 Accounting policies

(Continued)

#### 1.12 Debtors

Trade and other debtors are recognised at the settlement after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 1.13 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	47,032	-	47,032	11,486	-	11,486
Grants	-	213,615	213,615	-	159,036	159,036
	<u>47,032</u>	<u>213,615</u>	<u>260,647</u>	<u>11,486</u>	<u>159,036</u>	<u>170,522</u>
<b>Grants receivable for core activities</b>						
The Eveson Trust	-	40,000	40,000	-	22,500	22,500
The National Lottery Community Fund	-	60,000	60,000	-	77,044	77,044
Premiership Project Rugby	-	19,000	19,000	-	53,662	53,662
Dementia Cafe	-	24,175	24,175	-	-	-
Rowlands Trust	-	30,000	30,000	-	-	-
Worcester Ambassadors	-	9,990	9,990	-	-	-
Bransford Trust	-	3,000	3,000	-	-	-
Only Girls Allowed	-	10,000	10,000	-	-	-
Others < £5,000	-	17,450	17,450	-	5,830	5,830
	<u>-</u>	<u>213,615</u>	<u>213,615</u>	<u>-</u>	<u>159,036</u>	<u>159,036</u>



# **WORCESTER WARRIORS COMMUNITY FOUNDATION**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MAY 2024**

### **4 Income from charitable activities**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Charitable activities</b>	14,928	73,706
Community programmes	8,856	10,828
Foundation membership	1,555	-
Camp income	8,077	-
Room hire		
	<u>33,416</u>	<u>84,534</u>

### **5 Income from other trading activities**

	Restricted funds 2024 £	Restricted funds 2023 £
Fundraising events	100	-
	<u>100</u>	<u>-</u>

### **6 Expenditure on raising funds**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>	-	5,022
Seeking donations, grants and legacies	16,013	9,575
Staff costs		
	<u>16,013</u>	<u>14,597</u>

# WORCESTER WARRIORS COMMUNITY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

### 7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
<b>Direct costs</b>		
Staff costs		
Minibus costs	153,777	166,089
Marketing costs	2,235	1,847
Matchday Lottery costs	3,251	5,100
Facility hire	-	20
Other costs	8,553	3,433
	2,802	-
	<u>170,618</u>	<u>176,489</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	65,147	51,040
	<u>235,765</u>	<u>227,529</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	11,526	71,206
Unrestricted funds - designated	9,470	-
Restricted funds	214,769	156,323
	<u>235,765</u>	<u>227,529</u>

### 8 Support costs allocated to activities

	2024 £	2023 £
Depreciation		
Premises costs	11,815	15,412
Insurance	22,226	-
Equipment costs	2,753	349
Vehicle repairs and maintenance	2,147	7,236
Entertainment	6,655	8,781
Hotels, travel and subsistence	-	1,028
Subscriptions	1,969	4,747
Training costs	1,145	295
Admin costs	289	-
Printing, stationery and IT	1,011	904
Governance costs	6,128	2,995
	9,009	9,293
	<u>65,147</u>	<u>51,040</u>
<b>Analysed between:</b>		
Charitable activities	<u>65,147</u>	<u>51,040</u>

# WORCESTER WARRIORS COMMUNITY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

8 Support costs allocated to activities		(Continued)	
	2024	2023	
	£	£	
<b>Governance costs comprise:</b>			
Independent Examiner's fees: Independent Examination	2,700	2,550	
Accountancy	1,907	2,800	
Legal and professional	4,402	3,943	
	<u>9,009</u>	<u>9,293</u>	

### 9 Trustees

None of the trustees received remuneration for their role as Trustee or were reimbursed expenses during this or the previous year.

The Chief Executive Officer was also a Director until 1 June 2024. Remuneration for her role as CEO was £44,762 with an employer pension contribution of £1,119.

### 10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	5	6
	<u>5</u>	<u>6</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	156,807	162,863
Social security costs	9,266	10,259
Other pension costs	3,717	2,542
	<u>169,790</u>	<u>175,664</u>

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

Key management personnel remuneration totalled £92,447.

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 12 Transfers

A transfer of £30,777 was made from the restricted fund to the unrestricted fund which represents funding of fixed assets for the sensory room.

# **WORCESTER WARRIORS COMMUNITY FOUNDATION**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MAY 2024**

### **13 Tangible fixed assets**

	Foundation Equipment £	Office Equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 June 2023	34,707	5,476	46,164	86,347
Additions	35,356	-	-	35,356
Disposals	-	-	(19,800)	(19,800)
At 31 May 2024	70,063	5,476	26,364	101,903
<b>Depreciation</b>				
At 1 June 2023	10,134	3,606	22,357	36,097
Depreciation charged in the year	11,549	610	5,270	17,429
Eliminated in respect of disposals	-	-	(19,800)	(19,800)
At 31 May 2024	21,683	4,216	7,827	33,726
<b>Carrying amount</b>				
At 31 May 2024	48,380	1,260	18,537	68,177
At 31 May 2023	24,573	1,870	23,807	50,250

### **14 Debtors**

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	-	14,400
Prepayments and accrued income	3,764	-
	3,764	14,400

### **15 Creditors: amounts falling due within one year**

	2024 £	2023 £
Other taxation and social security	5,635	3,917
Trade creditors	9,975	-
Accruals and deferred income	4,731	4,585
	20,341	8,502

### **16 Retirement benefit schemes**

	2024 £	2023 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	3,717	2,542

# WORCESTER WARRIORS COMMUNITY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

(Continued)

### 16 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2023	Income	Expenditure	Transfers	At 31 May 2024
	£	£	£	£	£
Dementia Cafe	-	24,275	(5,098)	-	19,177
The Eveson Charitable Trust	-	40,000	(40,000)	-	-
Only Girls Allowed	-	10,000	(3,330)	-	6,670
Baily Thomas Charitable Trust	2,500	-	(2,500)	-	-
Worcestershire County Council	33,452	2,750	(16,754)	(2,000)	17,448
Barchester Healthcare	330	-	-	-	330
Sensory Room	-	42,990	(1,402)	(30,777)	10,811
National Lottery	21,732	60,000	(81,732)	-	-
Premiership/Project Rugby	31,402	19,000	(50,402)	-	-
Hitz	2,374	2,000	(2,000)	-	2,374
Fishing Academy	-	-	(1,259)	2,000	741
Make Your Mark	-	5,000	(5,000)	-	-
SEN Rugby	-	5,000	(3,672)	-	1,328
Leicester Tigers Wheelchair Rugby	-	2,700	(1,620)	-	1,080
	<u>91,790</u>	<u>213,715</u>	<u>(214,769)</u>	<u>(30,777)</u>	<u>59,959</u>
<b>Previous year:</b>	<b>At 1 June 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31 May 2023</b>
	£	£	£	£	£
The Eveson Charitable Trust	30,000	22,500	(10,222)	(42,278)	-
Baily Thomas Charitable Trust	2,500	-	-	-	2,500
Worcestershire County Council	30,122	3,330	-	-	33,452
Barchester Healthcare	330	-	-	-	330
National Lottery	34,886	77,044	(90,198)	-	21,732
Premiership/Project Rugby	33,517	53,662	(55,777)	-	31,402
Hitz	-	2,500	(126)	-	2,374
	<u>131,355</u>	<u>159,036</u>	<u>156,323</u>	<u>(42,278)</u>	<u>91,790</u>

# WORCESTER WARRIORS COMMUNITY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

### 17 Restricted funds

(Continued)

Dementia Cafe - to support free weekly sessions for anyone living with Dementia and their carers or family with a mixture of activities, including seating and standing sports and table top games.

The Eveson Charitable Trust - towards the charity's running and venue costs including utility bills and service charge covering 2 years. Funding towards coaching fees for sporting activities for people with disabilities, the elderly and the homeless.

Only Girls Allowed – Weekly free sports sessions for women.

Baily Thomas Charitable Trust - to support the running costs associated with wheelchair rugby, chair maintenance and venue costs.

Worcestershire County Council - through multiple grants we have managed to use these funds towards all projects.

Barchester Healthcare - this funding was directly for the running costs associated with the dementia café.

Sensory Room – a specialised private and safe space for children with special educational needs or toddlers.

National Lottery - this funding covers a percentage of 3 staff salaries which support all of our projects.

Premiership/Project Rugby – delivering rugby in areas of highest need.

Hitz – delivering a range of educational and sporting qualification for individuals who are NEET.

Fishing Academy – fishing session to support mental health.

Make Your Mark – life skill workshops delivered to children at risk from exclusion from education.

SEN Rugby – Delivering sport to those with special educational needs.

Leicester Tigers Wheelchair Rugby – wheelchair rugby sessions for children in schools.

# **WORCESTER WARRIORS COMMUNITY FOUNDATION**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MAY 2024**

### **18 Unrestricted funds - designated**

These are unrestricted funds which are material to the charity's activities.

	At 1 June 2023 £	Resources expended £	Transfers £	At 31 May 2024 £
Vans purchased	23,806	(5,270)	-	18,536
Wheelchairs purchased	18,472	(4,200)	-	14,272
	<u>42,278</u>	<u>(9,470)</u>	<u>-</u>	<u>32,808</u>
<b>Previous year:</b>	<b>At 1 June 2022 £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 May 2023 £</b>
Vans purchased	-	-	23,806	23,806
Wheelchairs purchased	-	-	18,472	18,472
	<u>-</u>	<u>-</u>	<u>42,278</u>	<u>42,278</u>

The above funds relate to capital assets bought from grants received from The Eveson Charitable Trust.

### **19 Analysis of net assets between funds**

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Fund balances at 31 May 2024 are represented by:</b>				
Tangible assets	35,369	32,808	-	68,177
Current assets/(liabilities)	216,062	-	59,959	276,021
	<u>251,431</u>	<u>32,808</u>	<u>59,959</u>	<u>344,198</u>

# **WORCESTER WARRIORS COMMUNITY FOUNDATION**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MAY 2024**

### **19 Analysis of net assets between funds**

**(Continued)**

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 May 2023 are represented by:</b>				
Tangible assets	4,508	42,278	3,464	50,250
Current assets/(liabilities)	163,236	-	88,326	251,562
	<u>167,744</u>	<u>42,278</u>	<u>91,790</u>	<u>301,812</u>

### **20 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none).