



18 September 2025

Kendall Wadley LLP
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Dear Trustees,

We confirm to the best of our knowledge and belief and having made appropriate enquiries of other Trustees and officials of the charity, the following representations given to you in connection with your audit of the charity's financial statements for the year ended 31 May 2025.

General

- 1 We acknowledge as directors/trustees our responsibility under the Companies Act 2006 and Charities Act 2011 for the financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of management meetings, have been made available to you.
- 2 The financial statements are free of material misstatements, including omissions.
- 3 We believe that the effect of uncorrected misstatements is immaterial both individually and in total.

Internal control

- 4 We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. There have been no irregularities (or allegations of irregularities) involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.

Assets and liabilities

- 5 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 6 We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.
- 7 We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

- 9 The charity has not had nor entered into at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit facilities) for governors nor to guarantee or provide security for such matters.

Legal claims

- 10 All claims in connection with litigation that have been, or are expected to be, received have been properly accrued for in the financial statements.

Law and regulations

- 11 We are not aware of any irregularities, including fraud, involving management or employees of the charity; nor are we aware of any breaches or possible breaches of statute, regulations, contracts, agreements or the company's Memorandum and Articles of Association which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such irregularities, including fraud, or such breaches have come to our notice.

Transactions with related parties

- 12 All transactions with related parties have been disclosed in the financial statements. We have made available to you all relevant information concerning such transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of the Companies Act 2006 and Charities Act 2011 or accounting standards.

Post-balance sheet events

- 13 There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

Going concern

- 14 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 15 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully



Jim Panter (Chair)

Signed on behalf of the board of trustees.

Registered charity in England: 1133136

Registered office: Royal Porcelain Works, Severn Street, Worcester WR1 2NE

Tel: 01905 964940

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 2025**

WORCESTER WARRIORS COMMUNITY FOUNDATION

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WORCESTER WARRIORS COMMUNITY FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	L Hewitt	
	J Clegg	
	J Gibson	
	J Panter (Chairman)	
	C Pennell	
	M Smith	(Appointed 16 September 2024)
	R Murray	(Resigned 9 December 2024)
	Emma Higginson-Smith	(Resigned 30 November 2024)
Chief Executive Officer, Secretary and Director	C Hart	(Resigned as a Director only on 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 2025

The Trustees present their annual report and financial statements for the year ended 31 May 2025.

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 person 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 interest 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

The past 12 months have marked a transformative chapter for Worcester Warriors Foundation. We have firmly embedded ourselves in our new home at Cecil Duckworth House, expanded programme delivery across Worcestershire, and reached over 11,500 participants across all age groups, abilities, and backgrounds.

Despite the ongoing financial pressures faced by charities across the UK, our Foundation has remained resilient - bolstered by our community, funders, partners, and the unwavering dedication of our team. We continue to focus on improving physical and mental wellbeing through inclusive sport and positive engagement.

We are proud to submit this report to the Charities Commission and to share our journey and achievements with our supporters.

This year, Worcester Warriors Foundation delivered over **11,500 sessions** across a diverse range of programmes. Here are some key metrics:

WORCESTER WARRIORS COMMUNITY FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

Programme	Participants
Special Educational Needs (SEN)	3,729
Dementia Café	1,614
Walking Rugby	1,170
Only Girls Allowed	641
Make Your Mark (MYM)	201
Sensory Room	404
Inclusion Sport	459
Wheelchair Sports	74
Breaking Limits	965
Fishing for Wellbeing	70
Outreach Events	1,750
Wellbeing Café	241
V Arthritis	6

Total Impact: 11,500 individuals reached

Strategic Developments

The following strategic developments have been made during the year:

- Opened our new Sensory and Soft Play Room, now a central feature of our delivery model.
- Consolidated our delivery area to Worcestershire, maximising local impact and focus.
- Strengthened relationships with key stakeholders including NHS, Public Health Worcestershire, Acorns Hospice, and Worcester City Council.
- Reinstated Inclusion Rugby at Sixways Stadium and developed the Inner Warrior Academy and StrongHER programme for girls.
- Enhanced internal systems for evaluation, safeguarding, and staff development.

Testimonials

Some feedback we have received:

"We have worked with the Warriors Foundation for four years now and the impact they have had on our pupils has been second to none... The only downside is that we can't have them every day of the week."

— Alex Clowder, Riverside SEN School

"Since attending your classes at the Worcester Warriors Foundation, I have found myself in a better place. My self-confidence and fitness levels have greatly improved."

— Lesley Reeve, participant in Only Girls Allowed

"The children and young people we care for have complex health needs, but each individual we have taken has engaged with the different sensory equipment available."

— Acorns Hospice Nurse

"Matt and Ben bring energy and enthusiasm coupled with great knowledge... a huge lift in confidence."

— Kath Wallcroft, Teacher, New College Worcester

WORCESTER WARRIORS COMMUNITY FOUNDATION

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

FOR THE YEAR ENDED 31 MAY 2025

Financial review

Income received from donations and charitable activities amounted to £217,485 (2024: £294,163). Total expenditure amounted to £268,530 (2024: £251,777), which overall reduced funds this year by £51,045 (2024: £42,386 increased).

Total reserves as at 31 May 2025 amounted to £293,153 (2024: £344,198), which is represented by restricted funds of £35,229 (2024: £59,959), designated funds of £40,003 (2024: £32,808) and unrestricted funds of £217,921 (2024: 251,431).

Free reserves which represents unrestricted funds, after making allowances for tangible fixed assets amounted to £190,664 (2024: £216,062).

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 and that there are no material uncertainties in relation to going concern. 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 2025, free reserves amounted to £190,664 (2024: £216,062) which the Trustees consider sufficient to meet the charities requirements for the next 12 months. This equates to 8.5 months total expenditure (2024 10.3 months) based on current expenditure levels.

Plans for future periods

The following plans have been made for the future:

- Expand Make Your Mark mentoring across additional schools.
- Roll out Inner Warrior Academy and StronHER across primary and secondary schools.
- Secure long-term funding through renewed NLCF bid and additional income streams.
- Strengthen data and impact systems for more effective reporting and user engagement.
- Deepen community roots through enhanced third-party venue use and partnership development.

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.

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)

WORCESTER WARRIORS COMMUNITY FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

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.

Governance and Safeguarding

The following developments have been made in relation to governance and safeguarding during the year:

- Trustee board strengthened with new financial expertise
- All safeguarding incidents addressed in line with procedures
- Updated key policies including cyber security, data and privacy and risk register.

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.

Gratitude

We extend our sincere thanks to our funders, volunteers, staff, and partners. Your belief in our mission makes everything possible.

"The work they have done is truly phenomenal... We are incredibly impressed with the dedication and commitment we have seen from the Warriors Foundation."

— Manager, Acorns Children's Hospice

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



18 September 2025

WORCESTER WARRIORS COMMUNITY FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MAY 2025

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; 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

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 2025.

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

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: 18 September 2025

WORCESTER WARRIORS COMMUNITY FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	3	52,905	-	118,360	171,265	260,647
Charitable activities	4	46,220	-	-	46,220	33,416
Other trading activities	5	-	-	-	-	100
Total income		<u>99,125</u>	<u>-</u>	<u>118,360</u>	<u>217,485</u>	<u>294,163</u>
Expenditure on:						
Raising funds	6	22,437	-	-	22,437	16,013
Charitable activities	7	87,300	15,703	143,090	246,093	235,764
Total expenditure		<u>109,737</u>	<u>15,703</u>	<u>143,090</u>	<u>268,530</u>	<u>251,777</u>
Net income/(expenditure)		<u>(10,612)</u>	<u>(15,703)</u>	<u>(24,730)</u>	<u>(51,045)</u>	<u>42,386</u>
Transfers between funds	12	(22,898)	22,898	-	-	-
Net movement in funds		<u>(33,510)</u>	<u>7,195</u>	<u>(24,730)</u>	<u>(51,045)</u>	<u>42,386</u>
Reconciliation of funds:						
Fund balances at 1 June 2024		251,431	32,808	59,959	344,198	301,812
Fund balances at 31 May 2025		<u>217,921</u>	<u>40,003</u>	<u>35,229</u>	<u>293,153</u>	<u>344,198</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 2025

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

WORCESTER WARRIORS COMMUNITY FOUNDATION

STATEMENT OF FINANCIAL POSITION

AS AT 31 MAY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		40,879		68,177
Current assets					
Debtors	14	3,703		3,764	
Cash at bank and in hand		261,486		292,598	
		265,189		296,362	
Creditors: amounts falling due within one year	15	12,915		20,341	
Net current assets			252,274		276,021
Net assets			293,153		344,198
The funds of the charity					
Restricted income funds	17	35,229		59,959	
Unrestricted funds - general		217,921		251,431	
Unrestricted funds - designated	18	40,003		32,808	
		293,153		344,198	

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 2025.

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 18 September 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 2025

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 2025

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 2025

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 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	52,905	-	52,905	47,032	-	47,032
Grants	-	118,360	118,360	-	213,615	213,615
	<u>52,905</u>	<u>118,360</u>	<u>171,265</u>	<u>47,032</u>	<u>213,615</u>	<u>260,647</u>

WORCESTER WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants receivable for core activities						
The Eveson Trust	-	-	-	-	40,000	40,000
The National Lottery Community Fund	-	90,000	90,000	-	60,000	60,000
Arthritis Cafe		3,160	3,160			
Premiership Project Rugby	-	-	-	-	19,000	19,000
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
Breaking limits		5,200	5,200	-	-	-
Worcestershire High Sheriff		20,000	20,000	-	-	-
Others < £5,000	-	-	-	-	17,450	17,450
	-	118,360	118,360	-	213,615	213,615

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Community programmes	21,801	14,928
Foundation membership	9,506	8,856
Camp income	-	1,555
Room hire	14,913	8,077
	46,220	33,416

WORCESTER WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

5 Income from other trading activities

	Restricted funds 2025 £	Restricted funds 2024 £
Fundraising events	-	100

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staff costs	22,437	16,013

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	149,874	153,777
Minibus costs	1,843	2,235
Marketing costs	5,932	3,251
Facility hire	1,056	8,553
Other costs	9,424	2,801
	168,129	170,617
Share of support and governance costs (see note 8)		
Support	77,964	65,147
	246,093	235,764
Analysis by fund		
Unrestricted funds - general	87,301	11,526
Unrestricted funds - designated	15,703	9,470
Restricted funds	143,090	214,769
	246,093	235,764

WORCESTER WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

8 Support costs allocated to activities

	2025 £	2024 £
Depreciation	28,323	11,815
Premises costs	23,746	22,226
Insurance	3,658	2,753
Equipment costs	1,486	2,147
Vehicle repairs and maintenance	5,901	6,655
Entertainment	309	-
Hotels, travel and subsistence	878	1,969
Subscriptions	1,562	1,145
Training costs	95	289
Admin costs	1,074	1,011
Printing, stationery and IT	5,482	6,128
Governance costs	5,450	9,009
	<u>77,964</u>	<u>65,147</u>
Analysed between:		
Charitable activities	<u>77,964</u>	<u>65,147</u>

	2025 £	2024 £
Governance costs comprise:		
Independent Examiner's fees: Independent Examination	2,820	2,700
Accountancy	1,823	1,907
Legal and professional	807	4,402
	<u>5,450</u>	<u>9,009</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 £44,783 with an employer pension contribution of £1,135.

10 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>5</u>	<u>5</u>

WORCESTER WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

10 Employees	(Continued)	
Employment costs	2025 £	2024 £
Wages and salaries	162,776	156,807
Social security costs	6,239	9,266
Other pension costs	3,296	3,717
	<u>172,311</u>	<u>169,790</u>

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

Key management personnel remuneration totalled £80,701

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 £31,190 (2024: £Nil) was made from the unrestricted fund to the designated fund which represents grants received during the year which have been designated by the trustees for use against £29,606 of salaries costs and £1,584 of website costs.

A transfer of £8,292 (2024: £Nil) was made from the designated fund to the unrestricted fund to represent the disposal of a motor vehicle being made.

13 Tangible fixed assets

	Foundation Equipment £	Office Equipment £	Motor vehicles £	Total £
Cost				
At 1 June 2024	70,063	5,476	26,364	101,903
Additions	3,025	-	-	3,025
Disposals	-	-	(11,988)	(11,988)
At 31 May 2025	<u>73,088</u>	<u>5,476</u>	<u>14,376</u>	<u>92,940</u>
Depreciation				
At 1 June 2024	21,683	4,216	7,827	33,726
Depreciation charged in the year	18,272	883	2,876	22,031
Eliminated in respect of disposals	-	-	(3,696)	(3,696)
At 31 May 2025	<u>39,955</u>	<u>5,099</u>	<u>7,007</u>	<u>52,061</u>
Carrying amount				
At 31 May 2025	<u>33,133</u>	<u>377</u>	<u>7,369</u>	<u>40,879</u>
At 31 May 2024	<u>48,380</u>	<u>1,260</u>	<u>18,537</u>	<u>68,177</u>

WORCESTER WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	1,235	-
Prepayments and accrued income	2,468	3,764
	<u>3,703</u>	<u>3,764</u>

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	7,597	5,635
Trade creditors	-	9,975
Accruals and deferred income	5,318	4,731
	<u>12,915</u>	<u>20,341</u>

16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,296	3,717

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.

WORCESTER WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

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 2024 £	Income £	Expenditure £	Transfers £	At 31 May 2025 £
Dementia Cafe	19,177	-	-	-	19,177
Only Girls Allowed	6,670	-	(1,359)	-	5,311
Worcestershire County Council	17,448	-	(17,448)	-	-
Barchester Healthcare	330	-	(330)	-	-
Sensory Room	10,811	-	(10,811)	-	-
Hitz	2,374	-	(2,374)	-	-
Fishing Academy	741	-	-	-	741
SEN Rugby	1,328	-	(1,328)	-	-
Leicester Tigers Wheelchair Rugby	1,080	-	(1,080)	-	-
National Lottery	-	90,000	(90,000)	-	-
Arthritis Cafe	-	3,160	(1,160)	-	2,000
Breaking Limits	-	5,200	(5,200)	-	-
Worcestershire High Sheriff	-	20,000	(12,000)	-	8,000
	<u>59,959</u>	<u>118,360</u>	<u>(143,090)</u>	<u>-</u>	<u>35,229</u>
Previous year:	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>

WORCESTER WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

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.

Only Girls Allowed – Weekly free sports sessions for women.

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.

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

Fishing Academy – fishing session to support mental health.

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

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

National Lottery - Delivering the objectives of the charity

National Lottery Arthritis Café - Cost involved in running a weekly Arthritis support group

Breaking Limits - Delivering the objectives of the charity

Worcestershire High Sheriff - Delivering the objectives of the charity

WORCESTER WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

18 Unrestricted funds - designated

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

	At 1 June 2024 £	Resources expended £	Transfers £	At 31 May 2025 £
Vans purchased	18,536	(3,225)	(8,292)	7,019
Wheelchairs purchased	14,272	(7,669)	-	6,603
Website costs	-	(1,584)	1,584	-
Wages and salaries	-	(3,225)	29,606	26,381
	<u>32,808</u>	<u>(15,703)</u>	<u>22,898</u>	<u>40,003</u>
Previous year:	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>

The designated funds relate to:

Vans purchased - The capital assets bought from grants received from The Eveson Charitable Trust.

Wheelchairs purchased - The capital assets bought from grants received from The Eveson Charitable Trust.

Website costs - The redesign of the website from grants received from The Eveson Charitable Trust.

Wages and salaries - Grants received which the Trustees have elected to use against the wages and salaries costs.

19 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 May 2025 are represented by:				
Tangible assets	27,257	13,622	-	40,879
Current assets/(liabilities)	190,664	26,381	35,229	252,274
	<u>217,921</u>	<u>40,003</u>	<u>35,229</u>	<u>293,153</u>

WORCESTER WARRIORS COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

19 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 May 2024 are represented by:				
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>

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).