

**REPORT OF THE TRUSTEES AND
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025
FOR
WARNBOROUGH FOUNDATION CIO**

18 Lower Bridge Street
Canterbury
Kent
CT1 2LG

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 30 June 2025

	Page
Report of the Trustees	1
Statement of Financial Activities	2
Balance Sheet	3
Notes to the Financial Statements	4 to 7

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 June 2025

REPORT OF THE TRUSTEES
for the year ended 30th June 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1192341

Principal address

Warnborough College
18 Lower Bridge Street
Canterbury
Kent
CT1
2LG

Trustees

Dr P Hatton, Trustee
Dr Julian Ng, Trustee
P Evans Trustee, Trustee
Dr B Tempest-Mogg, Chair

Approved by order of the board of trustees on 22 July 2025 and signed on its behalf by:

Dr Brenden Tempest-Mogg - Chairman

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 June 2025

		Year Ended 30.6.25 Unrestricted Funds	Year Ended 30.6.24 Unrestricted Funds
	Note	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		18,086	26,910
EXPENDITURE ON			
Raising Funds	2	-	-
Charitable activities			
Supporting Education		-	6,784
Other		<u>15,827</u>	<u>20,051</u>
Total		<u>15,827</u>	<u>26,834</u>
NET INCOME		2,259	76
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>4,565</u>	<u>76</u>
TOTAL FUNDS CARRIED FORWARD		<u>6,824</u>	<u>4,565</u>

WARNBOROUGH FOUNDATION CIO

BALANCE SHEET

30 June 2025

	Notes	2025 Total Funds £	2024 Total Funds £
FIXED ASSETS			
Tangible Assets	5	4,575	718
CURRENT ASSETS			
Debtors	6	10,638	7,224
Deposits and Cash		710	1,474
Cash at Bank		-	<u>457</u>
		<u>11,348</u>	<u>9,156</u>
CREDITORS			
Amounts falling due within one year	7	(9,098)	(5,308)
NET CURRENT ASSETS		2,250	3,848
TOTAL ASSETS LESS CURRENT LIABILITIES		6,825	4,566
NET ASSETS		<u>6,825</u>	<u>4,566</u>
FUNDS	8		
Unrestricted Funds		6,825	4,566
TOTAL FUNDS		<u>6,825</u>	<u>4,566</u>

The financial statements were approved by the Board of Trustees and authorized for issue on 22 November 2024 and were signed on its behalf by:

B Tempest-Mogg- Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 June 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year- end date are noted as a commitment but not accrued as an expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 June 2025

2. RAISING FUNDS

Raising donations and legacies

	Year Ended 30.6.25	Year Ended 30.6.24
	£	£
Support costs	13,807	13,090

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the period ended 30 June 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the period ended 30 June 2025.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	18,086
EXPENDITURE ON	
Charitable activities	
Supporting Education	-
Other	<u>13,807</u>
	<u>2,259</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 June 2025

5. TANGIBLE FIXED ASSETS

	Vehicle/ Computer equipment £
COST	
At 1 July 2024	1,496
Additions	<u>5,000</u>
At 30 June 2025	<u>6,496</u>
DEPRECIATION	
At 1 July 2024	778
Charge for year	<u>1,144</u>
At 30 June 2025	<u>1,922</u>
NET BOOK VALUE	
At 30 June 2024	<u>718</u>
At 30 June 2025	<u>4,575</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments	<u>2,618</u>	<u>7,224</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade Creditors	4,120	2,618
Other Creditors	<u>4,978</u>	<u>2,609</u>
	<u>9,098</u>	<u>5,308</u>

8. MOVEMENT IN FUNDS

	At 30.6.24 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	76	6,748	6,824
TOTAL FUNDS	<u>76</u>	<u>6,748</u>	<u>6,824</u>

WARNBOROUGH FOUNDATION CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 June 2025**

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund as at 30 th June 2025	18,086	<u>(15,827)</u>	<u>2,259</u>
TOTAL FUNDS	<u>18,086</u>	<u>(15,827)</u>	<u>2,259</u>

Comparatives for movement in funds

	Net movement in funds £	At 30.06.24 £
Unrestricted funds		
General fund	76	76
TOTAL FUNDS	76	76

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds at 30th June 2024			
General fund	<u>26,910</u>	<u>(26,834)</u>	<u>76</u>
TOTAL FUNDS	<u>26,910</u>	<u>(26,834)</u>	<u>76</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.