

London Warriors American Football Club

(A company limited by guarantee)

Trustee Annual Report and Financial Statements
For the Year Ended 31 December 2023

Charity number: 1196276

Company number: 12896492

London Warriors American Football Club

(A company limited by guarantee)

Report and Financial Statements
For the Year Ended 31 December 2023

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Legal and Administrative Information

Charity Name: London Warriors American Football Club
(also known as London Warriors, London Warriors AFC, LWAFC)

Charity registration number: 1196276

Company registration number: 12896492

Date of incorporation: 22 September 2020

Start of financial year: 01 January 2023

End of financial year: 31 December 2023

Registered Office address: 124 City Road, London, EC1V 2NX

Trustees (as at 31 December 2023)

Marvin Allen

Glen Fendley

Vernon Kay

Kevin LoPrimo

Stephen Moon (until 27 February 2023)

Company Secretary (as at 31 December 2023)

Kieron Smith

Chief Executive (as at 31 December 2023)

Marvin Allen

Accountants and Independent Examiners: Castle View Accounting Ltd
Ground Floor Offices, 53 High Street, Arundel, West Sussex, BN18 9AJ

Primary Bankers: Metro Bank PLC
Unit 1 – 2 Centrale Shopping Centre, Croydon CR0 1TY

Legal Counsel: Mr James Cherry

Who are the London Warriors?

For 19 years the London Warriors have been at the forefront of developing the great game of American football. We were established in 2005 when several London-based junior teams were unable to run. Coaches Tony Allen and Gerry Anderson, two of the most respected coaches in British football, who at the time worked for the NFL, agreed to work with the young people from those teams, allowing them to continue to play football, keep them off the streets, and offer a different focus and an alternative family to the gangs that many were at risk of being drawn into, or had previously been a part of.



The programme has now grown into seven teams (both contact and non-contact flag football), with over 300 young men, women, and children from the age of seven participating in year-round physical activity each year. 16 national championships have been won since 2005, but these are not what we are most proud of.



Historically we have always been dependent upon support from our club members. Even under these constraints, our track record of supporting young people in the local community is second to none:

- Over 3,700 young people have been involved with us over the years.
- Over 18 members have played professionally (two have played in the NFL) and we were the first club in the world to have an international player sign direct with an NFL team (Efe Obada with the Dallas Cowboys).
- Over 50 players, coaches and staff have represented Great Britain.
- 16 youth players have been selected to the NFL Academy.
- 20 players have gone on to continue their education and play in the US at high schools and colleges (including division 1 NCAA colleges).

We are equally as proud of the thousands of young people that we have engaged with whose journeys have been affected positively in other areas of their lives and social involvement: progressing to university or securing employment with our support. We strive to help our members be the best they can be, able to make even more of a positive contribution to society in whatever they go on to.

We have considerable experience developing good players and good people with our approach to youth development through sport. Our coaching staff is one of the best in Europe, with NFL, college and high school experience. Development and progression are key, with over 70 members completing their Level 1 coaching qualifications, and some going on to work with NFL teams, NFL UK and the NFL Academy. Many more have progressed on to coaching roles in other community teams, university teams and Team GB.

Best of all, the inclusivity and diversity within our family is the foundation of everything we do, allowing people of all nationalities, religions and backgrounds to come together and learn to work together.

Report of the Trustees

As Chief Executive, and on behalf of the Trustees, I would like to say a personal thank you to every member of our organisation – our players and parents, our volunteers and our supporters – without which we would not be able to continue our journey.

In our second year, we have continued to work to secure our future, enabled further growth of the programme and further consolidated our aim of being an amateur club striving for professional standards. We have also continued to widen access to our great sport, ensuring no one is excluded, which has enabled us to impact even more young people.

Particular mentions must go to Stephen Moon, one of our former Trustees who was invaluable in the initial phases of our incorporation, as well as the British Airways Foundation, and the Black Communities Fund, both of whom have supported us with significant donations this year.

As we continue to grow it will be important to both remember and consistently re-emphasise our core values. This Trustee Report outlines our values, our current status and our plans for the future. Thank you again to everyone.

Marvin Allen, Chief Executive and Trustee (on behalf of the Trustee Board)

Club Operations

Our new operational development plan is taking shape and will ensure that we continue to consolidate and push the development of the club. Our membership processes are all now online with new finance and accounting software being introduced to streamline all areas of our finance management.



As part of our goal of widening access to the sport, we purchased new playing and training equipment, meaning no one is excluded from being able to be part of the club because they cannot afford equipment.

Our new website is still under development, with a holding site currently in place to deal with enquiries. As well being a marketing tool and linking to our social media channels, it will give us the ability to raise funds from a new online shop due to launch in 2024, and be able to take donations and membership payments online.

We competed our second set of accounts and our first annual report for the Charities Commision, and are now set up to accept gift aid on donations. Our new Google Workspace is now set up for staff to use, and our budgets for the upcoming 2024 season were also finalised and new fundraising targets set.

Safeguarding

Ensuring the safety and wellbeing of everyone involved is paramount, with safeguarding one of our main priorities. Our safeguarding policy and safer recruitment policy are in place and due to be reviewed. All existing staff have been DBS checked across the programme. Safeguarding training has also been rolled out to volunteers, with our Youth Team staff working towards completing a Level 2 safeguarding qualification.

Staffing and Recruitment

Key to our success are the people that make up the Warrior family, and in particular our staff. During the period January 2023 through to December 2023, we had 56 volunteers working with us across the programme, with an estimated 12,300 volunteer hours provided. Additional coaching staff were recruited for our U19 and U16 teams, enabling us to provide additional positional coaching. Additional volunteer support staff have been recruited to support our youth Teams. We continue to develop a recruitment strategy as part of our wider operations plan to continue developing the capacity and capability of the new charity.

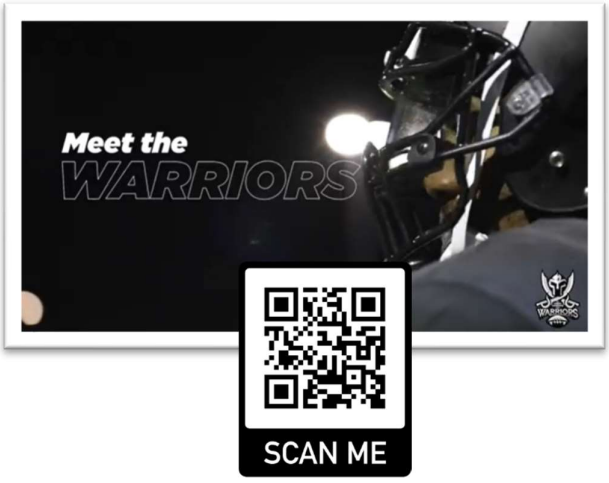
Fundraising

Historically we have been dependent upon support from our players, with membership fees making up most of our income. Part of the driver for becoming a charity was to reduce the reliance on player fees by sourcing additional income from grants, donations and sponsorship, enabling us to widen access to the sport by reducing fees and impact even more young people.

Our biggest donation to date came from British Airways foundation, with a £25,000 grant to buy new equipment for the programme and reduce the cost of participation for our young people. In addition to the grant, we also raised just over £1,000 in crowd funding, with some additional money matched by British Airways. We also received a grant of £6,300 from the Black Communities Fund to further reduce the cost of participation and be able to make our provision for young people free for this year.

£560 was received via Charities Trust from payroll giving from several of our volunteers, as well as a personal donation of £500. We also earned £80.93 from Amazon Smile, although Amazon unfortunately closed this during the financial year, so we are exploring alternatives to raise money in a similar way.

We continue to use our executive summary to approach new corporate partners and sponsors, alongside our updated **promotional video**, which shows the impact that the London Warriors has had on our young people.



Our Men's Senior Team



The Men's Senior Team returned in January for pre-season training after a strong off-season recruiting. The regular season consisted of 10 games, five at home and five away. It kicked off with a solid 49-3 win over the Solent Thrashers in early April. We won nine out of 10 of our regular season games, with a total of 501 points scored against opponents, and 132 points scored against us. Our 9-1 regular season saw us go top of the Premier South and advance into the playoffs against the Edinburgh Wolves, which ended with a 49-10 win for the London Warriors.

The team advanced to the National Finals to play for the national title against the defending champions Manchester Titans, who won their first championship against us last year. A strong performance from the Titans saw them win their second consecutive national title 44-27. Six of the current team and at least two former Warriors were selected to play for Great Britain during the season, and 12 selected to play in the GB White vs Blue exhibition game.

Our Women's Senior Team



This season our Women's team competed in the new 9-a-side National Women's League. The season kicked off with an away trip to the Birmingham Lions, last year's National Finalists. A hard-fought game resulted in the team winning 60-26. Next up was the first home game, played at the University of Greenwich against Leeds Chargers, resulting in a 76-32 win. The next game was away against Edinburgh Wolves, which was a 42-12 win to London Warriors. The final game of the regular season was a home game against the Peterborough Royals, resulting in a 63-0 win. With a 4-0 record for the regular season, the team went into the playoffs confident.

Unfortunately, the semi-final game, scheduled against Edinburgh Wolves was cancelled with Edinburgh conceding the game, advancing the team into the national final against the Birmingham Lions again. The national final was played as part of the BritBowl final weekend. A close fought game resulted in a 43-38 win to the London Warriors, who were crowned the first women's 9-a-side league champions. 13 players from the team also represented Great Britain during the international game against Germany.

Our Youth Teams



The London Warriors youth section consists of five teams: two contact teams and three non-contact flag teams, with young players from seven years upwards.

Our U14 and U11 Flag team competed for the first time since 2019 in the regional flag tournament. They won 2 games out of the four they played and look forward to retaining many of their squad and building for next season when there are likely to be more tournaments to participate in.

Our U16 Contact Team competed in the league structure and played a four-tournament regular season of eight games, resulting in a 6-2 record. This earned them a place in the U16 playoffs, where they won their first game but were then knocked out after losing their second game. A number of the team graduate up to the U19 team next season.

Our U19 Contact Team were also competing in the league for the first time since before the pandemic. After our rebuilding season last year, we went into the season with a healthy number of players considering we had not competed in the league last year. The team played six games in total, winning two, loosing two and drawing two games. A young team, they go into retaining a lot of players and also receiving our graduating U16 players, so we look forward to seeing their progress next season.

Two of our U19 players and one of our U16 players were selected to join the NFL Academy. We also had one player represent the U19 GB Team, as well as several other players invited to train with the team. Two of our U16 contact players were also selected to play for the U17 GB team in the European Championships.

Our Future Plans and Priorities Going into 2024

- Continue recruiting to our youth teams to compete for the National title in the 2024 BAFA league competitions.
- Continue to add to our playing equipment stock to support even more youth and women's team players, reducing the main barrier to taking up the sport and ensuring we can provide for even more young people.
- Additional fundraising for our youth and women's community teams to further reduce the reliance on memberships fees. As well as making it more affordable for all, we can also offer additional concessions for those unable to afford to participate so no one is excluded, as well as additional playing and development opportunities.
- Explore the viability of delivering a holiday provision for young people during UK school holidays, and the possibility of setting up additional satellite clubs and a school's provision in South London.
- Continue building capacity and capability, improving our operational effectiveness and efficiency:
    - Develop and implement a new staffing plan and recruitment strategy.
    - Accounting software to streamline and automate online payments for customers.
    - Launch our new website, online shop and ability to take online donations.
    - Provide staff additional training and qualifications (coaching, safeguarding and first aid) to continue to safeguard our members and provide the best member experience possible.

Structure, Governance and Management

The London Warriors American Football Club is both a charity and a company limited by guarantee and not having share capital, as defined by the Companies Act 2006, established under a Memorandum and Articles of Association and incorporated on 22 September 2020, and amended by Certificate of Incorporation on Change of name dated 19th October 2020. Charity and company law determine how we operate and define the roles of our trustees and our executive staff.

As a charity, we seek to benefit the public through the pursuit of our objectives and aims, as set out in the Club's Articles of Association. The charitable aims of the London Warriors American Football Club are:

1. The promotion of community participation in healthy recreation by providing facilities for playing American football, in particular by the provision of organised American football training, fitness and teamwork sessions and games and tuition for the benefit of the inhabitants of the United Kingdom and overseas (facilities means land, buildings, equipment and organising sporting activities);
2. 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, poverty or social 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; and
3. To advance the education of children and young people through such means as the Directors think fit in accordance with the law of charity.

It is the opinion of the Trustees that, in exercising our powers, we have complied with our duty to have regard to the guidance on public benefit published by the Charity Commission when exercising powers or duties to which the guidance is relevant.

Recruitment and Induction of Trustees

Trustees are selected in accordance with the Articles of Association. Trustees of the charity and directors of the company are appointed by, and drawn from the official company Members. Our current Trustees were already familiar with the work that we do and have in some way been associated with us, in various capacities previously. In determining the composition of the Trustee Board, we consider the skills and experience needed to achieve a balanced representation of sports, education, the professions, business and public service.

While the club has not taken on any new Trustees during the period, when we do, we will advertise externally for new trustees, in line with best practice guidelines issued by the Charity Commission and other governance experts. Candidates will be assessed against the existing Trustee role description and person specification and a shortlist drawn up for interview by the Board of Trustees. The London Warriors American Football Club will work actively on the recruitment of new trustees to ensure appropriate succession planning exists within the Board.

An induction programme for new Trustees is also being developed so when we do need to recruit new Trustees, we will have an induction already in place. We plan to provide new Trustees a Trustee pack of key documents and policies. They will also be invited to attend a series of short meetings ahead of their first Trustee meeting to familiarise themselves with the charity, introduce its key personnel and provide the required context in which it operates to be able to take an active role from the beginning.

Financial Review

Review of the charity's financial position at the end of the period

The club's main sources of income are from player membership subscriptions, donations and sponsorship. This income is shown in the Statement of Financial Activities on page 11.

During the financial period ending 31 December 2023 the charity:

- incurred total expenditure of £ 69,637.
- received £67,701 from its main sources of income.
- had a deficit of £1,936 of unrestricted funds.



Statement of Trustees' responsibilities

Charity and 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 as at the end of the financial year and of the surplus or deficit of the charity. Under those laws the Trustees have elected to prepare the financial statements in accordance with the provisions applicable to companies subject to the small companies' regime.

The Trustees (who are also Directors of London Warriors American Football Club for the purposes of company law) are responsible for preparing the Trustees' Annual Report and its contents and the financial statements in accordance with applicable law and regulations. The responsibility of the independent examiner in relation to the Trustees' Annual Report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in business.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

Declaration

The Trustees declare that they approve the Trustees' Annual Report, and approve the attached statement of financial activities and balance sheet for the year ended 31 December 2023, and confirm that they have made available all information necessary for its preparation.

Signed on behalf of the charity's Trustees:

M. Allen

Marvin Allen

Trustee and Chief Executive

Date: 14 September 2024

K Smith

Kieron Smith

Company Secretary

Date: 14 September 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

(Incorporating Income & Expenditure Account)

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOMING RESOURCES						
Income Resources from Generated Funds						
Donations & Legacies	**3a**	33,659	-	-	33,659	7,854
Investment Income	**3b**	-	-	-	-	-
Charitable Activities	**3c**	31,477	-	-	31,477	22,352
Activities for Generating Funds	**3d**	1,969	-	-	1,969	-
Other Incoming Resources	**3e**	596	-	-	596	2,441
TOTAL INCOMING RESOURCES		**67,701**	**-**	**-**	**67,701**	**32,647**
RESOURCES EXPENDED						
Cost of Generating Funds						
Cost of Charitable Activities	**4a**	67,849	-	-	67,849	27,342
Cost of Generating Funds	**4b**	578	-	-	578	-
Governance Costs	**4c**	1,210	-	-	1,210	1,250
TOTAL RESOURCES EXPENDED		**69,637**	**-**	**-**	**69,637**	**28,592**
NET INCOMING/(OUTGOING) RESOURCES		**(1,936)**	**-**	**-**	**(1,936)**	**4,055**
Balance Brought Forward		16,633	-	-	16,633	12,578
TOTAL FUNDS CARRIED FORWARD		**14,697**	**-**	**-**	**14,697**	**16,633**

Movements on all reserves and all recognised gains and losses are shown above. All of the charity's operations are classed as continuing.

The notes on pages 13 to 19 form part of these financial statements.

BALANCE SHEET
AS AT 31ST DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-23 £	TOTAL 31-Dec-22 £
Fixed Assets					
Tangible Assets	2	-	-	-	-
Current Assets					
Debtors & Prepayments	7	-	-	-	-
Cash at Bank and in Hand	8	15,657	-	15,657	17,433
Total Current Assets		**15,657**	**-**	**15,657**	**17,433**
Creditors: Amounts falling due within one year	9	960	-	960	800
NET CURRENT ASSETS		14,697	-	14,697	16,633
TOTAL ASSETS less current liabilities		**14,697**	**-**	**14,697**	**16,633**
Creditors: Long Term Liabilities	10	-	-	-	-
NET ASSETS		**14,697**	**-**	**14,697**	**16,633**
Funds of the Charity					
General Funds		14,697	-	14,697	16,633
Designated Funds	6	-	-	-	-
Restricted Funds	5	-	-	-	-
Total Funds		**14,697**	**-**	**14,697**	**16,633**

Directors' Responsibilities:
The Directors are satisfied that for the year ended 31st December 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 20.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The Directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the *14 September 2024*

Signed on their behalf by Director M. Allen

Printed Name: **Marvin Allen**

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation
The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations
Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts
Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants
This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income
This is included in the accounts when receivable.

Investment Gains and Losses
This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES (Continued)

Expenditure and Liabilities

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

Unrestricted Funds
These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted Funds
These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of the regular appeals for special offerings.

Designated Funds
These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

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

Legal Status of the Charity
The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Tangible Assets
Tangible fixed assets for use by the charity, these are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Depreciation Expense
Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance basis over their estimated useful lives. The rates applied per annum are as follows:

Fixtures and Fittings	25% Reducing Balance Basis

2. TANGIBLE FIXED ASSETS

The Charity held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2023 : None
31st December 2022 : None

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

3. INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**TOTAL 2023** £	**TOTAL 2022** £
a) Donations & Legacies					
Gifts & Donations	2,301	-	-	2,301	7,854
Grants	31,358	-	-	31,358	-
	33,659	**-**	**-**	**33,659**	**7,854**
b) Investment Income					
Interest	-	-	-	-	-
	-	**-**	**-**	**-**	**-**
c) Charitable Activities					
Membership Fees	31,477	-	-	31,477	22,029
Practice Fees	-	-	-	-	323
	31,477	**-**	**-**	**31,477**	**22,352**
d) Activities for Generating Funds					
Merchandise Sales	1,969	-	-	1,969	-
	1,969	**-**	**-**	**1,969**	**-**
e) Other Incoming Resources					
Refunds	595	-	-	595	1,737
Sundry Income	1	-	-	1	704
	596	**-**	**-**	**596**	**2,441**

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

4. RESOURCES EXPENDED

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**TOTAL 2023** £	**TOTAL 2022** £
a) Costs of Charitable Activities					
Activities & Events	1,213	-	-	1,213	-
Equipment Costs	16,530	-	-	16,530	796
Laundry Costs	1,221	-	-	1,221	302
League Fees	700	-	-	700	645
License & Subscriptions	-	-	-	-	300
Medic & Physiotherapy Costs	4,561	-	-	4,561	3,070
Referees Fees	3,025	-	-	3,025	1,975
Sundry Expenses	1,577	-	-	1,577	1,250
Travel & Subsistence	17,662	-	-	17,662	4,764
Trophy Costs	415	-	-	415	-
Venue Hire	20,946	-	-	20,946	14,240
	67,849	**-**	**-**	**67,849**	**27,342**
b) Cost of Generating Funds					
Merchandise Costs	578	-	-	578	-
	578	**-**	**-**	**578**	**-**
c) Governance Costs					
Independent Examiners Fee	960	-	-	960	800
Legal & Professional Fees	250	-	-	250	450
	1,210	**-**	**-**	**1,210**	**1,250**

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

5. RESTRICTED FUNDS

The Charity held no restricted funds during this or the previous financial period.

6. DESIGNATED FUNDS

The Charity held no designated funds during this or the previous financial period.

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	**TOTAL 31-Dec-23 £**	**TOTAL 31-Dec-22 £**
Sundry Debtors	-	-	-	-
	-	**-**	**-**	**-**

8. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	**TOTAL 31-Dec-23 £**	**TOTAL 31-Dec-22 £**
Cash at Bank and in Hand	15,657	-	15,657	17,433
	15,657	**-**	**15,657**	**17,433**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	**TOTAL 31-Dec-23 £**	**TOTAL 31-Dec-22 £**
Independent Examiners Fee	960	-	960	800
	960	**-**	**960**	**800**

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	**TOTAL 31-Dec-23** £	**TOTAL 31-Dec-22** £
Fixed Asset Investments	-	-	-	-
Net Current Assets	14,697	-	14,697	16,633
Long Term Liabilities	-	-	-	-
	14,697	**-**	**14,697**	**16,633**

12. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 1196276 and is not therefore subject to Corporation Tax and does not have a Share capital.

	TOTAL 2023 £	**TOTAL 2022 £**
Profit / Deficit for the financial year	(1,936)	4,055
Other Recognised Gains	-	-
	(1,936)	**4,055**
Balances Brought Forward	16,633	12,578
Closing Funds at 31st December 2023	**14,696**	**16,633**

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

13. STAFF COSTS AND NUMBERS

The Charity employed no members of staff during this or the previous financial period.

14. PAYMENTS TO DIRECTORS AND RELATED PARTIES

No payments were made to Directors or any persons connected with them during this financial year. No material transaction took place between the charity and a Director or any person connected with them.

15. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

17. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or ‘aims’ that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of the London Warriors American Football Club on the accounts for the year ended 31st December 2023 set out on pages 11 to 19.

Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-
a) examine the accounts under section 145 of the Act;
b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
c) to state whether particular matters have come to my attention.

Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements , and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:
1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:
· to keep accounting records in accordance with section 386 of the Companies Act 2006; and
· to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities.

have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
Ground Floor Offices
53 High Street
Arundel
West Sussex
BN18 9AJ

Date: 18th September 2024