

Charity Registration No. 1118258

Company Registration No. 05826791 (England and Wales)

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

tc accounts • tax • legal • financial planning

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Beverley
East Yorkshire
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HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	N A Hansford	(Appointed 1 November 2022)
	A F Pearson	
	O Romanyshyn	(Appointed 1 November 2022)
	K Yeaman	(Appointed 9 March 2022)
Charity number	1118258	
Company number	05826791	
Registered office and principal address	MKM Stadium Anlaby Road Hull East Yorkshire United Kingdom HU3 6JU	
Independent examiner	TC Group 74 Lairgate Beverley East Yorkshire United Kingdom HU17 8EU	

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 NOVEMBER 2022

The Trustees present their report and financial statements for the year ended 30 November 2022.

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 governing document, 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Our Mission:

To use the power, inspiration and values of Hull FC to make a difference in the local community through:

- Delivering innovative delivery programmes for people of all ages.
- Developing key partnerships that bring success based on identified need.
- Providing new education opportunities through sport for hard to engage groups.

Our Goal:

To engage, educate and inspire the local community to bring about positive change and new opportunities for all through sport.

Our Values:

RESPECT, INCLUSION, EXCELLENCE, ACHIEVEMENT, INNOVATION

Aims:

At the heart of the work of the charity is an understanding of the vital role that sport and in particular Rugby League can play in engaging, educating and inspiring people of all ages. The club remains committed to delivering exciting, safe, and innovative projects that leave a lasting legacy for all people who participate. The year has seen the refocus of the four key delivery pillars being Education, Health and Physical Activity, Community and Social Inclusion and Play Rugby League. Each pillar takes into account how the brand of Hull FC and its players have the ability to engage participants across all age levels and make a real difference in our community.

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

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

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

FOR THE YEAR ENDED 30 NOVEMBER 2022

Achievement and Performance

Introduction

Hull FC Community Foundation is the independent charitable arm of rugby league club Hull FC. Established in 2006, the Foundation uses the power of sport and strong local influence of the professional side to make the biggest difference possible in the community through the delivery of needs led projects targeting four agendas: Sports and Physical Activity, Education and Employability, Health and Wellbeing, and Social Inclusion. All projects are underpinned by our values of *Challenge, Compassion, Determination, Honesty, and Respect*.

Our mission is to improve the health and wellbeing of children, young people and adults through participation in sports and physical activity and to raise the aspirations and skills of young people and adults through our learning and training programmes. We adopt a pro-active approach towards working in partnership with public, private and third sector organisations who share our ethos for the role sport can play in addressing inequality. Our strategic partnership with Hull Clinical Commissioning Group ensures that all projects deliver health and wellbeing outcomes, with a focus on tackling obesity, mental health, and loneliness.

Annually, over 10,000 people engage in our programmes across the Hull and East Yorkshire region. This ranges from mass participation events within schools to focus one to one support with people going through crisis. All activities are led by a passionate, hard-working team comprising fourteen professionally qualified coaches and tutors. From a strategic perspective, our work is overseen by a dedicated group of independent Trustees, each of whom brings a skill set to the Board relevant to our three year strategy. Our 'Participant Voice Network' brings together people with lived experience of the issues we seek to tackle.

At the heart of our organisation is an understanding of the vital role that sport can play in engaging, educating and inspiring people of all ages and abilities.

Key Programmes of 2022

Holiday Activity Clubs: During the previous year, the Foundation has continued as a strategic partner with Hull City Council and East Riding Council for delivery of the Holiday Activity Fund Programme. The holiday programme has been delivered across the Easter, Summer, and Winter holiday periods in 2022 from school, community, and community rugby league venues across Hull and the East Riding of Yorkshire. Engaging over 2,000 children aged 5 to 16, a typical four-hour session comprises of high quality sports and physical activity, Sports Inspired' literacy and numeracy activities including being a rugby league journalist interviewing Hull FC players and writing creative stories and match reports and continuing to involve participants in supported food preparation and cooking where possible at delivery sites. In addition, every participant that has attended a session has been provided with a nutritious lunch.

Energise Clubs: Clubs were established following the pandemic in 2021 with an aim of creating safe, inclusive places for children and their parents and carers to come together and engage in healthy activities. Having originally being co-created with children from the Foundation's 'Partner Schools' programme, these ninety-minute sessions fuse forty-five minutes of multi-sport activities with forty-five minutes of learning and personal development activity. Provision prioritises three core objectives: (1) To tackle increasing prevalence of obesity within 'Club' delivery areas; (2) To equip participants with the skills to lead more mentally resilient and emotional lives; (3) To empower participants to form healthy social relationships with their peers (tackling loneliness and social isolation). Over the last year, the Foundation has delivered two 'Energise Club' sessions from the Hull FC Youth and Community Centre (HU4) and Steve Prescott Centre (HU5) which collectively engaged 147 participants aged 5 – 11 and 32 parents and carers. From a child perspective, multi-sport included rugby league, football, basketball, netball, tennis, and gym and fitness which all incorporated skill development and competitive playing opportunities, with parents invited to engage in their own instructor-led fitness sessions.

Whilst the participation opportunity was designed to be fun, get participants active, and build social relationships, it equally empowered them with better mood and mindset ahead of more learning centric exercise that prioritised improving knowledge of healthy lifestyles and fundamentally instilling positive aspirations for the future. Such activities included group cooking sessions, art and craft, mindfulness, digital literacy (via quizzes), and those more literacy based e.g. healthy eating worksheets.

Unite': With a clear ethos of empowering women of all ages to come together and participate in activities that support their physical and mental wellbeing, the 'Unite' project supported 108 participants in 2022/23 from its 'Hub' sites at Hull FC Youth and Community Centre and County Road South. With a focus on delivering an inclusive project that tackles known socio-economic inequalities e.g. high rates of physical inactivity, smoking prevalence, and mental ill-health, the ninety-minute sessions fuse one-hour of physical activity with thirty-minutes of group activity that prioritises friendships, healthy lifestyle behaviour change, and improving awareness of wider activities in the community. With a firm commitment to a participant-led approach, our participants are empowered to choose what type of physical activity they want to take part in each session. Whilst gym-based exercises have been the most popular, instructors have also led activities based around boxing, community walks (taking in green spaces and parks), and netball. Sessions have consistently been moderate to high intensity and underpinned by a focus on being fun and enjoyable with an aim of supporting long term adoption of physical activity. Whilst the physical activity element has been most valuable in raising awareness of its role within a healthy lifestyle, the group activity at the end of each session has solidified the participants as a social network who provide support to each other. Activities have ranged from those wellbeing centric such as mental resilience, smoking cessation, and gambling related alongside those based around new experiences e.g. art, cooking, and yoga. Given the success of the 'Unite' programme, the Foundation has welcomed the opportunity to collaborate with partners including Sirius Academy West and The Warren to pilot 'Unite Girls' during the delivery year, an initiative inspired by the adult sessions with an aim of achieving outcomes related to self-esteem, confidence, and aspirations.

'Match Fit': Following from the success of 'Unite' in 2021/22, the Foundation completed a through need assessment with local partners to shape a new project centred on supporting local men. This process highlighted a real challenge with physical inactivity (particularly in the more deprived areas of the city) with wider research showing its association with respiratory, coronary heart disease, and cancers in older age. Given the brand power of Hull FC in the West and North of the city, 'Match Fit' was created with a focus on supporting inactive men aged 35+ to take part in regular physical activity. Similar to 'Unite', two weekly ninety-minute sessions were delivered from 'Hubs' at Hull FC Youth and Community Centre and County Road South which focused on one-hour of sport and physical activity and thirty-minutes of health improve workshops exploring lifestyles, nutrition, and mental health. Over the first year of the project, 82 previously inactive men took their first steps into regular activity, with the Foundation supporting pathways into wider work readiness, volunteering, and core sport provision.

'Our Best Years': With a focus on supporting older residents to lead healthier, active, more resilient lives, 'Our Best Years' has continued offering weekly sessions having originally launched in 2021. 'Hub' provision from County Road and West Garth have supported 180 participants over the year, with the Foundation collaborating with partners including Pickering and Feren's Homes, Age UK Hull, and the Older People's Partnership to reach those particularly vulnerable e.g. due to being recently bereaved, living alone, or having a long-term health condition. With activity choices led by the participants, provision has included chair based physical activity, light circuits incorporating stretching (with a focus on fall prevention), walks in the local community, and team games such as boccia and tai-chi. Instructors have also led activities promoting communication, self-esteem, and resilience, including quizzes, games, and practical activities such as arts and craft and cooking-on-a-budget.

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

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

FOR THE YEAR ENDED 30 NOVEMBER 2022

One of the biggest challenges affecting the older community over the last year has been the cost-of-living crisis, with the Foundation using the engagement with 'Our Best Years' to help equip those particularly vulnerable with the skills to cope e.g. through adopting energy efficiency measures at home, using 'Our Best Years' as a 'warm space'. Equally important has been improving awareness of the support available either in the community e.g. through Citizens Advice and supporting them to access available grants through Hull City Council or their energy companies.

Part of the Team: Funded by the Armed Forces Covenant Trust Fund, Part of the Team' offered targeted personal development, social, and wellbeing activities for members of the armed forces and veteran's community who are living with loneliness. Daily in-person and virtual sessions offered had a significant impact on beneficiaries, particularly improving emotional resilience and healthy lifestyles, whilst tackling determinants of loneliness including poverty, unemployment and health conditions.

Our Impact

During the 2022 delivery year, 12,893 local residents engaged in activity delivered through Hull FC Community Foundation. As in previous years, financial support from various funding organisations has enabled the delivery of new, targeted, high impact provision for those most vulnerable to poor life outcomes combining such delivery with the core interventions. The key outcomes and impact during 2022 are:

- 12,893 participants engaged across all programmes delivered by Hull FC Community Foundation.
- 93% of child participants reported improved understanding of healthy eating.
- 82% of participants reported better mental health from accessing Hull FC Community Foundation activity.
- 92% of participants reported an increase in participation in physical activity.
- 88% of participants had a greater knowledge of local community activities.
- 83% of participants reported reduced feelings of loneliness and/or isolation.
- 91% of participants developed a new social friendship.
- 88% of parents reported an overall increase in family physical activity.
- 98% of families reported improved access to healthy lifestyle information.

Our Case Studies

Brian, Age 83 attends the weekly coffee morning and cook house sessions, as well as volunteering on a match day at Hull FC fixtures. Upon meeting Brian, we learned the he had been extremely affected by the Covid pandemic. Like a lot of people he found himself isolated during the pandemic and sadly lost his wife to Covid-19 after a short stay in hospital. Brian found out about the programme 'Part of the Team' through our partnership work with the Armed Forces Community Hub in Hull. The coffee mornings were Brian's initial engagement with the Foundation as these give him an opportunity to get out the house again and chat/share stories with other ex-military personnel. The sessions have boosted Brian's confidence and because of the weekly coffee mornings Brian has made new friends who he meets with outside of the coffee morning. Alongside the coffee mornings, Brian's love for food (a former cook in the army) helped engage him into our Cook House sessions. Here, Brian has supported our project coordinator, gained his Level 2 in Food Hygiene, and has taken the lead on the project designing menus each week and encouraging other veterans to get involved.

Brian said, "My whole world changed when I lost my wife, so I started attending the veteran's coffee mornings every Wednesday which has really helped me with my mental health. I guess it fills a gap in my life. Without the veteran's coffee mornings I'd be sat about at home doing nothing. Its good to speak to other veterans and hear their stories, I've made new friends at the coffee morning and its now one of the highlights of my week. Cookhouse has been great and I can't thank the Foundation enough for the support they have given me to be involved.

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

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

FOR THE YEAR ENDED 30 NOVEMBER 2022

I love cooking, and updating my qualifications has been good too. I even cooked for some of the players which was great. I love being able to plan menus, teach other veterans to cook and also feel great seeing some people take food away from the sessions and knowing they will be having a good meal that night. I'm so happy the Hull FC can continue this programme".

C: 17, his Story, in his words: 'At the age of 17, my Mum kicked me out of home. I had left school with no qualifications and I hadn't been able to find a job. I was in no position to give her money for food or rent and I ended up moving into a hostel. About a month later I received a phone call saying that I wasn't allowed back home. It wasn't a nice feeling, I felt rough and wanted to give up. I blamed myself and started to lose everything. Just to know my own Mum didn't want me wasn't a nice feeling and I found myself becoming depressed.

I found myself keeping away from everyone. I didn't want anyone to know. It didn't feel right living with strangers, and I realised I had no one. That really dragged me down, knowing I had no one who cared about me and that I'm on my own was not a nice feeling at all. Game Plan has been life changing for me. It has helped me boost my confidence and lift me up a little bit. They helped me develop life skills and supported me in putting what I have learned in lessons into practice through applying for jobs. I have found part time work alongside college work.

Financial review

Principal funding sources

The Principle Funding Sources for the Foundation are Hull CCG, Armed forces covenant, main grants and various other grant making bodies.

Investment policy and objectives

The charity ensures a small amount is held in reserves whilst the majority of funds are spent in the short term.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future Plans

Whilst engagement during 2021 has been crucial throughout lockdown periods, a priority in 2022 is sustaining participation through adapting and improving the new holistic services the Foundation offers to support long term recovery and positive progression. Participant levels as we move into 2022 were the highest ever for the Foundation. The impact data we have obtained to date from new participants leaves us empowered to further develop our interventions to maximise life outcomes for those with complex needs.

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

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

FOR THE YEAR ENDED 30 NOVEMBER 2022

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 24th May 2006 (company number 5826791) and registered as a charity on 7th March 2007 (registered number 1118258). The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. The object of the charity is to promote community participation in rugby league and to use the power of sport to improve education and well-being in people of all ages.

The Governing Document was amended to demonstrate the broader nature of the charity's delivery range in May 2013.

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:

Mr I D Parsons	(Resigned 31 December 2021)
S J Wilkinson	(Resigned 25 October 2022)
M Parker	(Resigned 15 January 2022)
J W Whiteley	(Resigned 15 February 2022)
N A Hansford	(Appointed 1 November 2022)
A F Pearson	
O Romanyshyn	(Appointed 1 November 2022)
K Yeaman	(Appointed 9 March 2022)

New Trustees are selected and appointed from the local and regional area. All appointments are made with the interest of supporting the Foundation to develop key activities.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Hull FC Rugby Community Sports and Education Foundation has four Trustees who aim to meet regularly and are responsible for the strategic direction and policy of the charity. The Trustees represent different sectors and bring to the charity a wealth of knowledge that support the charity to meet its objectives.

The charity is run on a daily basis by James Price, Head of Community Foundation who leads on all key strategic and development issues and is responsible for reporting directly to the Trustees quarterly on all charity related matters.

All new Trustees received a formal induction programme to enable them to build knowledge and become familiar with the work of the charity. In addition, the charity has worked closely with the RFL governing body to support Trustee training to further support their roles and the wider governance arrangement.

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

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

FOR THE YEAR ENDED 30 NOVEMBER 2022

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

N A Hansford

Trustee

Dated: 31 July 2023

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

I report to the Trustees on my examination of the financial statements of Hull FC Rugby Community Sports & Education Foundation (the charity) for the year ended 30 November 2022.

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 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.

C S Brown FCA

74 Lairgate
Beverley
East Yorkshire
HU17 8EU
United Kingdom

Dated: 1 August 2023

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<u>Income and endowments from:</u>					
Donations and legacies	3	13,415	514,742	528,157	388,865
Charitable activities	4	71,007	-	71,007	69,835
Other income	5	-	-	-	42,937
Total income		84,422	514,742	599,164	501,637
<u>Expenditure on:</u>					
Charitable activities	6	42,717	591,193	633,910	407,766
Net income/(expenditure) for the year/ Net movement in funds		41,705	(76,451)	(34,746)	93,871
Fund balances at 1 December 2021		156,290	81,119	237,409	143,538
Fund balances at 30 November 2022		197,995	4,668	202,663	237,409

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

BALANCE SHEET

AS AT 30 NOVEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		37,597		11,562
Current assets					
Debtors	10	125,201		10,982	
Cash at bank and in hand		160,740		399,864	
		<u>285,941</u>		<u>410,846</u>	
Creditors: amounts falling due within one year	11	<u>(70,641)</u>		<u>(87,610)</u>	
Net current assets			215,300		323,236
Total assets less current liabilities			252,897		334,798
Creditors: amounts falling due after more than one year	12		(50,234)		(97,389)
Net assets			<u>202,663</u>		<u>237,409</u>
Income funds					
Restricted funds	13		4,668		81,119
Unrestricted funds			197,995		156,290
			<u>202,663</u>		<u>237,409</u>

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

BALANCE SHEET (CONTINUED)

AS AT 30 NOVEMBER 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2022.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 31 July 2023

N A Hansford
Trustee

Company Registration No. 05826791

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies

Charity information

Hull FC Rugby Community Sports & Education Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is MKM Stadium, Anlaby Road, Hull, East Yorkshire, HU3 6JU, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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. 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 unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Liabilities are recognised 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 accruals basis and has been classified under headings that aggregate all cost 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.

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:

Leasehold improvements	10% on cost
Plant and equipment	20% on cost
Computers	20% on cost

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 net income/(expenditure) for the year.

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).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

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.

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

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 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022 £	2022 £	2022 £	2021 £
Grants	-	514,742	514,742	387,504
Sponsorship	13,415	-	13,415	1,361
	<u>13,415</u>	<u>514,742</u>	<u>528,157</u>	<u>388,865</u>
For the year ended 30 November 2021	<u>1,361</u>	<u>387,504</u>		<u>388,865</u>

4 Charitable activities

	Charitable activities 2022 £	Charitable activities 2021 £
Funded programmes	71,007	69,835
	<u>71,007</u>	<u>69,835</u>

5 Other income

	Unrestricted funds	Total
	2022 £	2021 £
HMRC CJRS Income	-	42,937
	<u>-</u>	<u>42,937</u>

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

6 Charitable activities

	2022	2021
	£	£
Staff costs	460,000	226,650
Depreciation and impairment	8,707	4,525
Consultancy	50,800	8,227
Property costs	28,616	64,673
Insurance	12,822	10,000
Light, heat and water	40,595	22,076
Training and first aid	1,692	360
Fundraising expenses	7,182	22,138
Property repairs	6,408	35,202
Youth performance centre	11,180	12,955
Bank charges	5,908	960
	<hr/>	<hr/>
	633,910	407,766
	<hr/>	<hr/>
	633,910	407,766
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds	42,717	39,917
Restricted funds	591,193	367,849
	<hr/>	<hr/>
	633,910	407,766
	<hr/>	<hr/>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Management	1	1
Delivery	22	14
	23	15

Employment costs

	2022 £	2021 £
Wages and salaries	420,419	207,101
Social security costs	33,389	16,838
Other pension costs	6,192	2,711
	460,000	226,650

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

9 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Computers £	Total £
Cost				
At 1 December 2021	14,196	6,298	23,494	43,988
Additions	6,117	17,635	10,990	34,742
At 30 November 2022	20,313	23,933	34,484	78,730
Depreciation and impairment				
At 1 December 2021	13,328	5,949	13,149	32,426
Depreciation charged in the year	941	3,677	4,089	8,707
At 30 November 2022	14,269	9,626	17,238	41,133
Carrying amount				
At 30 November 2022	6,044	14,307	17,246	37,597
At 30 November 2021	868	349	10,345	11,562

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

10 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	8,012	232
Other debtors	117,189	10,750
	<u>125,201</u>	<u>10,982</u>

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Notes		
Bank loans	6,794	7,570
Other borrowings	40,564	42,854
Other taxation and social security	7,715	6,690
Trade creditors	2,272	4,846
Other creditors	1,296	1,180
Accruals and deferred income	12,000	24,470
	<u>70,641</u>	<u>87,610</u>

12 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Notes		
Bank loans	35,800	40,376
Other borrowings	14,434	57,013
	<u>50,234</u>	<u>97,389</u>

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

13 Restricted funds

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

	Movement in funds			
	Balance at 1 December 2021	Incoming resources	Resources expended	Balance at 30 November 2022
	£	£	£	£
Community Led Local Development	32,083	39,667	(71,750)	-
Armed Forces Covenant	23,805	63,046	(86,851)	-
Lottery Fund	17,500	5,500	(23,000)	-
Veterans Foundations	4,000	16,500	(20,500)	-
RLC Sport England	3,316	-	(3,316)	-
Cheshire Community	415	-	(415)	-
Main Grants	-	79,980	(75,312)	4,668
CCG	-	55,000	(55,000)	-
Henry Smith	-	54,200	(54,200)	-
Rank Foundation	-	21,655	(21,655)	-
National Heritage	-	35,775	(35,775)	-
Charles Hayward	-	36,000	(36,000)	-
Children In Need	-	14,840	(14,840)	-
Youth Endowment Fund	-	12,500	(12,500)	-
RFL	-	25,000	(25,000)	-
National Lottery	-	9,090	(9,090)	-
Humber Learning	-	8,800	(8,800)	-
Business Grant	-	8,650	(8,650)	-
BFSS	-	7,060	(7,060)	-
Other Funds	-	21,479	(21,479)	-
	81,119	514,742	(591,193)	4,668

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

13 Restricted funds

(Continued)

Restricted Funds

Community Led Local Development – CLLD programme provided support to people who were unemployed or inactive living in West Hull and Central, North Hull and Orchard Park areas, to overcome their barriers to work and support their journey into employment. .

Armed Forces Covenant – Funding received from the Armed Forces Covenant Fund Trust to offer targeted activities for members of the armed forces and veteran's community.

Lottery Fund – Funding received from the Armed Forces Covenant Fund Trust to offer targeted activities for members of the armed forces and veteran's community.

Veterans Foundation – Funding to support the Foundation with a two-year salary grant to employ a veteran in the newly created role of 'Pathways Officer'.

Sport England - This programme of accessible opportunities for inactive older people living in Hull to engage in physical activity.

Cheshire Community – Funding to use the heritage of Hull FC as a catalyst to support older people.

Main Grants – Three-year programme designed to offer bespoke interventions that tackle known concerns and inequalities facing young adults aged 18 – 29.

CCG – This is a collaboration between Humber & North Yorkshire Integrated NHS Care Board, Hull Place, Hull Kingston Rovers Community Trust and Hull FC Rugby Community Sports and Education Foundation, to deliver a series of interventions to tackle key health and social inequalities affecting people in Hull.

Henry Smith – Delivery of 'Game Plan' to provide enhanced support to young people aged 18-24.

Rank Foundation – Funding to enable the Foundation to employ a 'Time to Shine' leader.

National Heritage – A community heritage project that engages children, adults, and older people in a range of heritage activities.

Charles Hayward – Delivery of prevention and early intervention activities supporting young people aged 14-24.

Children in Need - Capital funding will support the Foundation's work with teenagers aged 11 to 17 and children and young people living with disabilities.

Youth Endowment Fund – Inspiring Futures comprises three strands which use rugby league as a catalyst to engage young people aged 11 to 14 in crime prevention work in the classroom, local community, and with their families.

RFL – Central funding from the RFL for delivery of Inclusion, Touch Rugby, and Female programmes.

National Lottery – Delivery of Match Fit, a programme that empowers participants to be more physically active, developing new social connections, better mental health, and healthy lifestyles in the process.

HULL FC RUGBY COMMUNITY SPORTS & EDUCATION FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

13 Restricted funds

(Continued)

Humber Learning – *This-Ability* is a programme designed by young people with various disabilities to help develop the *skills* to get into work.

Business Grant – ‘Positive Ambition’ engages sixty looked after young people aged 13-16 in a community learning intervention that uses sport as a catalyst to support learning.

BFSS - ‘One Community’ is focused on empowering children and young people to develop the skills, confidence, and knowledge to achieve in their education.

14 Analysis of net assets between funds

	2022	2022	Total	Total
	£	£	2022	2021
			£	£
Fund balances at 30 November 2022 are represented by:				
Tangible assets	37,597	-	37,597	11,562
Current assets/(liabilities)	210,632	4,668	215,300	323,236
Long term liabilities	(50,234)	-	(50,234)	(97,389)
	<u>197,995</u>	<u>4,668</u>	<u>202,663</u>	<u>237,409</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).