

TIGERS TRUST

England & Wales · Charity number 1121748

Details

Status	Registered
Legal form	Charitable company
Company number	06317256
Registered	2007-11-29
Register	View on the Charity Commission register

Contact

Address	The Onebore Stadium Wheldon Road Castleford WF10 2SD
Phone	01977529270
Email	foundation@castigers.com
Website	www.castlefordtigers.com

Activities

Objects: 1) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS, WHO ARE INHABITANTS OF YORKSHIRE, PARTICULARLY CASTLEFORD, WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, ETHNICITY, FINANCIAL HARDSHIP OR SOCIAL OR ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.2) TO ADVANCE THE EDUCATION OF CHILDREN, YOUNG PEOPLE AND ADULTS THROUGH SUCH MEANS AS THE TRUSTEES THINK FIT IN ACCORDANCE WITH THE LAW OF CHARITY.3) TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE THROUGH:3.1) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTERESTS OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE;3.2) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: To provide facilities for the improving health and social cohesion through participation in sport and leisure activities.To advance educational opportunities for young people and adults, working with a wide range of partners.To promote activities that will enhance social welfare and inclusion for families and people of all ages.

Classification

- **How:** Makes Grants To Organisations, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** CASTLEFORD, WEST YORKSHIRE
- City Of Wakefield
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£250,879	£414,849	-	-
2023-11-30	£315,254	£349,659	-	-
2022-11-30	£257,000	£405,000	-	-
2021-11-30	£308,975	£341,712	-	-
2020-11-30	£332,729	£304,821	-	-

Trustees

Name	Role	Appointed
Daniel James Wilson		2023-04-01
Debra Joyner		2025-06-17
Gary Day		2025-06-17
Les Shaw		2019-09-19
Richard pell		2019-02-01
Steve Jennings		2015-01-20

TIGERS TRUST

England & Wales - Charity number 1121748

Accounts

Charity registration number 1121748 (England and Wales)

Company registration number 06317256

TIGERS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024

TIGERS TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Jennings R Pell L Shaw D Wilson D Joyner G Day	(Appointed 17 June 2025) (Appointed 17 June 2025)
Charity number (England and Wales)	1121748	
Company number	06317256	
Registered office	The Jungle Wheldon Road Castleford WF10 2SD	
Independent examiner	Bretton Davis FCA of Hentons 124 Acomb Road York YO24 4EY	

TIGERS TRUST

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TIGERS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 NOVEMBER 2024

The trustees, who are also the directors for the purposes of company law, present their report and financial statements for the year ended 30 November 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association dated 17 July 2007, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's key objectives are:

- Education and Skills – Further expand school and college programmes, with targeted interventions to improve numeracy, literacy and employability skills.
- Inclusion and Participation – Increase participation across disability sport, women's and girls' rugby, and inclusive volunteering, ensuring rugby league is accessible for all.
- Health and Wellbeing – Deliver more health-related projects, supporting physical activity, weight management, and mental wellbeing across all age groups.
- Collaboration – Strengthen our partnership with Featherstone Rovers and Wakefield Trinity foundations, with joint delivery on safer communities and bed poverty projects.
- Growth and Sustainability – Secure additional sponsorship and funding to underpin long-term delivery, ensuring resilience and growth.
- Impact Measurement – Enhance monitoring and evaluation of programmes to demonstrate social value and evidence impact for funders and stakeholders.

Targets and objectives for 2025:

Building on our achievements in 2024, the Foundation has set clear priorities for 2025, aligned to our vision of raising aspirations and tackling inequalities. These are guided by the "6 Tackles" – Age, Deprivation, Activity Levels, Skills Gaps, Academic Attainment and Crime – which reflect the key challenges in our community.

KPIs for 2025:

- Grow participation in women's and girls' rugby by at least 20%.
- Increase the number of students enrolled on college education programmes to 40+.
- Deliver three major collaborative projects across the district with partner foundations.
- Engage over 5,000 young people in school and community programmes.
- Reduce barriers to participation by expanding bursary-supported places on camps and programmes.
- Increase volunteering opportunities by 15%, focusing on inclusive roles.

Public benefit

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

Achievements and performance

During the period we consider the following to be our major achievements.

Inclusion:

- Hosted our first Physical Disability Rugby League (PDRL) Festival, a landmark moment in showcasing inclusion and accessibility.
- Continued to grow Learning Disability Rugby League and Wheelchair Rugby League, providing opportunities for players, coaches and volunteers to thrive.
- Formed strategic partnerships with Featherstone Rovers and Wakefield Trinity foundations. Together we are addressing key local issues, starting with initiatives around safer communities and tackling bed poverty, placing us in a strong position to access collaborative funding opportunities.
- Recognition from the Rugby Football League's new Community Trust highlights our role in driving impactful community-wide projects.

TIGERS TRUST

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

FOR THE YEAR ENDED 30 NOVEMBER 2024

Women and Girls:

- Expanded our open-age women's rugby pathway, building on the foundations of Rugbees (ages 7–11) and the Tigress Talent Pathway (ages 11–16).
- Created further opportunities for female coaches, volunteers and players, helping to raise visibility and participation across women's and girls' rugby.

Primary Education:

- Maintained long-standing delivery of curriculum and after-school programmes with schools across the district.
- Introduced Tigers Challenge and extended Mathletes in partnership with Burberry Inspire, supporting numeracy and creativity through sport.
- Secured sponsorship from major businesses including Burberry, Haribo and Dalziel to strengthen our education and social inclusion programmes.

Secondary Education:

- Continued to deliver rugby league coaching in secondary schools, maintaining our partnership with Castleford Academy.
- Delivered Inspired By 9's Rugby League Festivals for boys and girls, creating more opportunities for young people to engage in the sport.
- Preparing to launch the Tigers Den initiative, giving young people the chance to develop social enterprise and leadership skills in a school setting.

Further & Higher Education:

- Expanded the College Education Programme, significantly increasing access to both rugby league and further education pathways.
- Strong enrolment figures and growth in staffing capacity have enabled us to deliver against key performance indicators and to support students into further education, training and employment.

Social Impact:

- Delivered successful Holiday Multi-Sport Camps, reducing barriers for families and engaging young people in safe, structured activity.
- Expanded the Paws & Claws Cheerleading programme, now one of the largest participation offers within the Foundation.
- Continued to run Let's Communicate coffee mornings, helping to combat loneliness and social isolation in the community.
- Addressed critical issues such as bed poverty, with collaborative interventions beginning to make an impact in the Wakefield district.
- Strengthened our partnerships with Haribo, Dalziel and Burberry, whose investment in our work enables us to scale up inclusion and education initiatives.
- Increased staffing capacity has supported delivery across all programmes, ensuring quality and growth.

Financial review

During the year expenses exceeded income by £163,970 (2023 - £34,405).

Going Concern

As detailed in note 1.2 of the financial statements, the balance sheet as at 30 November 2024 shows that the charity has net current liabilities of £308,177 and net liabilities of £303,117, which includes amounts due to Castleford Rugby League Football Club Limited of £366,489.

The Directors of Castleford Rugby League Football Club Limited have confirmed that they will continue to support the charity and will not withdraw support to the detriment of the third party creditors.

On this basis, the Trustees concluded it appropriate to prepare the financial statements on a going concern basis.

TIGERS TRUST

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

FOR THE YEAR ENDED 30 NOVEMBER 2024

Reserves policy

The charity wishes to eventually build up the surplus funds not otherwise committed to a level that will allow it to cover anticipated running costs for twelve months.

At the year end the charity had negative unrestricted funds totalling £341,239 (2023: £201,595) and restricted funds totalling £38,122 (2023: £62,448).

Risk review

The trustees has 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.

Plans for future periods

The foundation will seek to explore all opportunities to work with the local community in areas such as education, wellness, mental health, community inclusion, social isolation and educational and vocational pathways.

Structure, governance and management

The charity is a company limited by guarantee. The charity is governed by the Memorandum and Articles of Association dated 17 July 2007, the details of which are well known to the trustees.

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:

M Grattan (Resigned 23 March 2025)

S Jennings

R Pell

L Shaw

R A Hall

(Resigned 15 February 2024)

D Wilson

D Joyner

(Appointed 17 June 2025)

G Day

(Appointed 17 June 2025)

Trustee recruitment and training

Trustees have the power to co-opt new trustees. New trustees receive help and advice from existing trustees and officials.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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


D Wilson
Trustee

28 August 2025

TIGERS TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TIGERS TRUST

I report to the trustees on my examination of the financial statements of Tigers Trust (the charity) for the year ended 30 November 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Independent Examiner, 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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.



Bretton Davis FCA of Hentons

124 Acomb Road
York
YO24 4EY
28 August 2025

TIGERS TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	42,446	126,820	169,266	40,463	155,050	195,513
Charitable activities	4	81,613	-	81,613	119,741	-	119,741
Total income		124,059	126,820	250,879	160,204	155,050	315,254
Expenditure on:							
Charitable activities	5	263,703	151,146	414,849	232,520	117,139	349,659
Total expenditure		263,703	151,146	414,849	232,520	117,139	349,659
Net expenditure		(139,644)	(24,326)	(163,970)	(72,316)	37,911	(34,405)
Transfers between funds		-	-	-	7,165	(7,165)	-
Net movement in funds	7	(139,644)	(24,326)	(163,970)	(65,151)	30,746	(34,405)
Reconciliation of funds:							
Fund balances at 1 December 2023		(201,595)	62,448	(139,147)	(136,444)	31,702	(104,742)
Fund balances at 30 November 2024		(341,239)	38,122	(303,117)	(201,595)	62,448	(139,147)

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

TIGERS TRUST

BALANCE SHEET

AS AT 30 NOVEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		5,060		6,321
Current assets					
Debtors	12	68,171		81,251	
Cash at bank and in hand		5,136		8,759	
		<u>73,307</u>		<u>90,010</u>	
Creditors: amounts falling due within one year	13	<u>(381,484)</u>		<u>(235,478)</u>	
Net current liabilities			<u>(308,177)</u>		<u>(145,468)</u>
Total assets less current liabilities			<u>(303,117)</u>		<u>(139,147)</u>
The funds of the charity					
Restricted income funds	15		38,122		62,448
Unrestricted funds	16		<u>(341,239)</u>		<u>(201,595)</u>
			<u>(303,117)</u>		<u>(139,147)</u>

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 2024.

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

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

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

The financial statements were approved by the trustees on 28 August 2025


D Wilson
Trustee

Company registration number 06317256 (England and Wales)

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2024

1 Accounting policies

Charity information

Tigers Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is The Jungle, Wheldon Road, Castleford, WF10 2SD.

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) (effective 1 January 2019)". 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.

1.2 Going concern

The balance sheet as at 30 November 2024 shows that the charity has net current liabilities of £308,177 and net liabilities of £303,177, which includes amounts due to Castleford Rugby League Football Club Limited which amounted to £366,489.

The Directors of Castleford Rugby League Football Club Limited have confirmed that they will continue to support the charity and will not withdraw their support to the detriment of the third party creditors.

On this basis, the Trustees concluded it appropriate to prepare the financial statements on a going concern basis.

1.3 Charitable funds

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

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

1.4 Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

Resources expended are included in the Statement of Financial Activities on an accruals basis. Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of income and direct costs incurred on those activities.

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:

Computers	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, 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.

1.9 Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

1 Accounting policies

(Continued)

1.10 Employee benefits

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

1.11 Retirement benefits

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

1.12 Creditors and provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	17,080	-	17,080	21,463	-	21,463
Grants	25,366	126,820	152,186	19,000	155,050	174,050
	<u>42,446</u>	<u>126,820</u>	<u>169,266</u>	<u>40,463</u>	<u>155,050</u>	<u>195,513</u>
Donations and gifts						
Castleford RLFC	14,477	-	14,477	20,539	-	20,539
Other	2,603	-	2,603	924	-	924
	<u>17,080</u>	<u>-</u>	<u>17,080</u>	<u>21,463</u>	<u>-</u>	<u>21,463</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants						
The Rugby Football League	25,366	-	25,366	17,000	-	17,000
Haribo	-	-	-	-	4,995	4,995
Nero Communications	-	-	-	-	2,000	2,000
SCL Education Group	-	64,242	64,242	-	64,813	64,813
Charities Trust	-	-	-	2,000	-	2,000
Burberry	-	-	-	-	20,000	20,000
Loughborough College	-	62,578	62,578	-	54,531	54,531
Sport Engalnd	-	-	-	-	8,711	8,711
	<u>25,366</u>	<u>126,820</u>	<u>152,186</u>	<u>19,000</u>	<u>155,050</u>	<u>174,050</u>

There are no unfulfilled conditions or other contingencies attached to these grants. The charity did not benefit directly from any other forms of government assistance.

4 Income from charitable activities

	Dance activities 2024 £	Rugby activities 2024 £	Other activities 2024 £	Primary school packages 2024 £	Total 2024 £	Total 2023 £
Other income	<u>20,161</u>	<u>49,259</u>	<u>2,823</u>	<u>9,370</u>	<u>81,613</u>	<u>119,741</u>
Analysis by fund						
Unrestricted funds	<u>20,161</u>	<u>49,259</u>	<u>2,823</u>	<u>9,370</u>	<u>81,613</u>	<u>119,741</u>
Previous year:		Dance activities 2023 £	Rugby activities 2023 £	Other activities 2023 £	Primary school packages 2023 £	Total 2023 £
Other income		<u>24,580</u>	<u>77,947</u>	<u>692</u>	<u>16,522</u>	<u>119,741</u>
Analysis by fund						
Unrestricted funds		<u>24,580</u>	<u>77,947</u>	<u>692</u>	<u>16,522</u>	<u>119,741</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

5 Charitable activities

	Rugby activities 2024 £	Dance activities 2024 £	School Activities 2024 £	Education 2024 £	Total 2024 £	Total 2023 £
Staff costs	1,772	26,199	24,225	-	52,196	42,993
Equipment	-	-	-	-	-	1,354
Pitch hire	5,253	-	-	-	5,253	3,742
Other office costs	-	-	-	31,636	31,636	12,310
Repairs and maintenance	-	-	-	-	-	4,308
Coaching	-	3,700	-	-	3,700	3,664
Equipment hire	4,461	-	-	-	4,461	6,024
Kit costs	5,283	-	-	-	5,283	-
Other motor/travel costs	21,213	-	-	60	21,273	16,526
Administration costs	5,491	-	-	-	5,491	1,974
Sundries	8,744	-	1,192	19,369	29,305	23,617
Matchday costs	5,916	-	-	-	5,916	2,600
Medical costs	12,710	-	-	-	12,710	14,930
	<u>70,843</u>	<u>29,899</u>	<u>25,417</u>	<u>51,065</u>	<u>177,224</u>	<u>134,042</u>
Share of support costs (see note 6)	87,856	28,495	15,864	91,905	224,120	206,680
Share of governance costs (see note 6)	5,294	1,717	956	5,538	13,505	8,937
	<u>163,993</u>	<u>60,111</u>	<u>42,237</u>	<u>148,508</u>	<u>414,849</u>	<u>349,659</u>
Analysis by fund						
Unrestricted funds	153,446	60,111	34,737	15,409	263,703	232,520
Restricted funds	10,547	-	7,500	133,099	151,146	117,139
	<u>163,993</u>	<u>60,111</u>	<u>42,237</u>	<u>148,508</u>	<u>414,849</u>	<u>349,659</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

5 Charitable activities

(Continued)

For the year ended 30 November 2023

	Rugby activities £	Dance activities £	School Activities £	Education £	Total 2023 £
Staff costs	3,348	23,304	16,341	-	42,993
Equipment	1,354	-	-	-	1,354
Pitch hire	3,742	-	-	-	3,742
Other office costs	-	-	-	12,310	12,310
Repairs and maintenance	-	-	-	4,308	4,308
Coaching	1,600	1,540	524	-	3,664
Equipment hire	6,024	-	-	-	6,024
Other motor/travel costs	11,975	-	-	4,551	16,526
Administration costs	1,974	-	-	-	1,974
Sundries	12,599	725	-	10,293	23,617
Matchday costs	2,600	-	-	-	2,600
Medical costs	14,930	-	-	-	14,930
	<u>60,146</u>	<u>25,569</u>	<u>16,865</u>	<u>31,462</u>	<u>134,042</u>
Share of support costs (see note 6)	82,271	27,770	18,418	78,221	206,680
Share of governance costs (see note 6)	3,558	1,201	796	3,382	8,937
	<u>145,975</u>	<u>54,540</u>	<u>36,079</u>	<u>113,065</u>	<u>349,659</u>
Analysis by fund					
Unrestricted funds	141,901	54,540	36,079	-	232,520
Restricted funds	4,074	-	-	113,065	117,139
	<u>145,975</u>	<u>54,540</u>	<u>36,079</u>	<u>113,065</u>	<u>349,659</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

6 Support costs allocated to activities

	2024 £	2023 £
Staff costs	210,386	152,607
Depreciation	1,686	2,822
Bank charges	880	343
Insurance	658	632
Other office costs	8,575	3,814
Staff training	526	2,050
Consultancy costs	1,409	44,413
Governance costs	13,505	8,936
	<u>237,625</u>	<u>215,617</u>
Analysed between:		
Rugby activities	93,150	85,829
Dance activities	30,212	28,971
Primary school packages	16,820	19,214
Education	97,443	81,603
	<u>237,625</u>	<u>215,617</u>

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,742	2,532
Depreciation of owned tangible fixed assets	1,686	2,107
Loss on disposal of tangible fixed assets	-	715
	<u></u>	<u></u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
12	11
<u></u>	<u></u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

		(Continued)	
9	Employees		
	Employment costs	2024 £	2023 £
	Wages and salaries	238,371	176,821
	Social security costs	19,581	15,281
	Other pension costs	4,630	3,498
		<u>262,582</u>	<u>195,600</u>

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

10 Taxation

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

11 Tangible fixed assets

	Computers £
Cost	
At 1 December 2023	8,428
Additions	425
	<u>8,853</u>
At 30 November 2024	
Depreciation and impairment	
At 1 December 2023	2,107
Depreciation charged in the year	1,686
	<u>3,793</u>
At 30 November 2024	
Carrying amount	
At 30 November 2024	5,060
	<u>6,321</u>
At 30 November 2023	

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	35,631	68,692
Other debtors	12,559	12,559
Prepayments and accrued income	19,981	-
	<u>68,171</u>	<u>81,251</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	311,694	169,824
Other creditors	66,352	39,514
Accruals and deferred income	3,438	26,140
	<u>381,484</u>	<u>235,478</u>

14 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>4,630</u>	<u>3,498</u>

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

15 Restricted funds

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

	At 1 December 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 November 2024 £
Men's weight management	6,910	-	-	-	6,910
Sport for Change	9,135	-	-	-	9,135
Go Higher	7,887	-	-	-	7,887
Tigers College	6,279	126,820	(133,099)	-	-
Together Fund	8,711	-	(8,711)	-	-
Let's Communicate	3,526	-	(1,836)	-	1,690
Burberry Inspire Programme	20,000	-	(7,500)	-	12,500
	<u>62,448</u>	<u>126,820</u>	<u>(151,146)</u>	<u>-</u>	<u>38,122</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

15 Restricted funds

(Continued)

Previous year:	At 1 December 2022 £	Incoming resources £	Resources expended £	Transfers £	At 30 November 2023 £
Men's weight management	6,910	-	-	-	6,910
Sport for Change	9,135	-	-	-	9,135
Go Higher	7,887	-	-	-	7,887
Sky Try	605	-	(605)	-	-
Tigers College	-	119,344	(113,065)	-	6,279
The Changing Room	7,165	-	-	(7,165)	-
Together Fund	-	8,711	-	-	8,711
Let's Communicate	-	6,995	(3,469)	-	3,526
Burberry Inspire Programme	-	20,000	-	-	20,000
	<u>31,702</u>	<u>155,050</u>	<u>(117,139)</u>	<u>(7,165)</u>	<u>62,448</u>

Men's Weight Management - Back Onside

A programme to aid weight management, improve physical activity levels and instil healthy eating habits in men of all ages. Delivered in partnership with Wakefield MDC and the RFL, this programme has seen strong success, with demonstrable changes in lifestyles, activity, nutrition and mental wellbeing for all the participants.

Sport for Change

Funded by Sport Relief, 'Sport for Change' aims to improve engagement in sport as well as an increased awareness of current lifestyle issues prevalent amongst young women in the area. The project will use a range of sport delivery sessions and interactive workshops to cover topics such as drug awareness, sexual health, teenage pregnancy and community cohesion. Coordinated with Wakefield Council, Leeds City Council, West Yorkshire Police and Youth Services, the sessions aim to increase an understanding of lifestyle issues young girls may face to ensure they can make informed choices for the future. The programme has been devised by the Tigers Trust and will be delivered, predominantly during term time as well as via after school sessions, by its community staff. Using the rugby league club's high-profile brand and community standing it hopes to reach a demographic that is often regarded as hard to reach.

Go Higher

Working closely with Airedale Academy the Go Higher project focuses on young people aged 16-18, primarily from Ferry Fryston and Airedale, to raise levels of aspiration amongst young people and their families.

Using bespoke workshops alongside practical delivery, the project also facilitates the understanding of the relevance and benefits of educational attainment and that achievable goals can be set and met. In one of the most deprived (by all measures of health, economic and social indices) areas of the district will challenge misconceptions and support opportunities to develop skills and resilience to transition to higher education.

Sky Try

Sky Try, funded by the RFL and Sport England, continued to enhance its impact within Primary and Secondary schools across the Wakefield and surrounding districts. Focusing on multi-sport and rugby league activity for boys and girls, the programme reached thousands of new young people supporting their physical literacy, large motor skill development as well as access to the Community Club game.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

15 Restricted funds

(Continued)

Tigers College

In conjunction with SCL Education and Training, the Tigers College programme offers access to nationally recognised qualifications at Level 2 and 3 for young people seeking further education opportunities. There is also a DISE programme, which is for the pupils on the Diploma of Sporting Excellence.

The Changing Room

In partnership with the West Yorkshire Violence Reduction Unit, 'The Changing Room' project aims to intervene with young people most at risk of violence (committing and receiving) in the District through specialist intervention sessions and educational support.

Burberry Inspire Programme

Burberry's Inspire Programme is designed to tackle educational inequality and help young people build a better future by channelling the influence of sport to unlock creativity and drive positive change in their lives and communities. The programmes supported include:

- Tigers Mathletes - a numeracy-based programme designed to help students in primary years 5-6 that are struggling with traditional forms of mathematics by positioning mathematical equations around rugby-themed problems.
- Tigers Den - taking inspiration from TV series 'Dragons Den', this programme tasks students in secondary years 8-9 with creating a micro-business that is both profitable and has a positive impact on their school or community. By providing an opportunity to learn about social and business enterprise in a group setting, this programme helps students develop their communication and collaboration skills, while also building their business acumen and confidence.
- Future Stars - an innovative talent identification and development initiative aimed at year 9-11 students and designed to unearth the sports stars of the future. The programme seeks out individuals with exceptional athletic potential and provides them with professional coaching as well as opportunities to explore a range of sports, including and outside of rugby league.

Together Fund

The RFL's Together Fund forms part of the wider Sport England support package, continuing on from the Tackling Inequalities Fund, for further onward distribution for community organisations. The Together Fund has been created to try and help reduce the negative impact on activity levels due to COVID-19 and the cost-of-living-crisis in under-represented groups with a specific focus on:

- Disabled people
- Women & Girls
- Lower socio-economic groups
- Culturally diverse communities

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 November 2024 £
General funds	(201,595)	124,059	(263,703)	-	(341,239)

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

16 Unrestricted funds

(Continued)

Previous year:	At 1 December 2022	Incoming resources	Resources expended	Transfers	At 30 November 2023
	£	£	£	£	£
General funds	(136,444)	160,204	(232,520)	7,165	(201,595)

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 November 2024:			
Tangible assets	5,060	-	5,060
Current assets/(liabilities)	(346,299)	38,122	(308,177)
	<u>(341,239)</u>	<u>38,122</u>	<u>(303,117)</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 30 November 2023:			
Tangible assets	6,321	-	6,321
Current assets/(liabilities)	(207,916)	62,448	(145,468)
	<u>(201,595)</u>	<u>62,448</u>	<u>(139,147)</u>

18 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The staff included in note 8 of the accounts are employed by Castleford Rugby League Club. The staff salaries and other costs originally paid are recharged from the club to the charity each month. At the year-end £366,489 (2023: £155,597) was outstanding to the Rugby Club.

TIGERS TRUST

England & Wales - Charity number 1121748

Accounts

Charity registration number 1121748

Company registration number 06317256 (England and Wales)

TIGERS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

TIGERS TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Grattan S Jennings R Pell L Shaw D Wilson	(Appointed 1 April 2023)
Charity number	1121748	
Company number	06317256	
Registered office	The Jungle Wheldon Road Castleford WF10 2SD	
Independent examiner	Bretton Davis FCA of Hentons 124 Acomb Road York YO24 4EY	

TIGERS TRUST

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TIGERS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 30 NOVEMBER 2023*

The trustees, who are also the directors for the purposes of company law, present their report and financial statements for the year ended 30 November 2023.

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 Memorandum and Articles of Association dated 17 July 2007, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

- to provide facilities for improving health and social cohesion through participation in sport and leisure activities;
- to advance educational opportunities for young people and adults, working with a wide range of partners; and
- to promote activities that will enhance social welfare and inclusion for families and people of all ages.

Public benefit

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

TIGERS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

Achievements and performance

During the period we consider the following to be our major achievements.

Inclusion:

- Increase in International Rugby League (IRL) Physical Disability Rugby League (PDRL) classified players. Competing in the Premier domestic PDRL competition and providing opportunities for those who could not access other variants of the game.
- 3 Castleford Tigers PDRL players selected to represent England PDRL Lions (Matt Hopton, Nick Kennedy, and Mark Gummerson).
- Introduction of our Learning Disability Rugby League Junior section. Growth in overall learning disability Rugby League participation numbers. Participation in the Learning Disability Super League (LDSL) which has provided players with the opportunity to play at key events, such as Magic Weekend.
- Increase in inclusive volunteering opportunities, such as team managers, coaches, player representatives, and parent/carer representatives where applicable.
- Launch of Castleford Tigers Wheelchair Rugby League to take place on 8 Aug 24.

Women and Girls:

- Growth in open age participation numbers.
- Introduction Rugbees, a dedicated RL Program for girls aged 7 – 11.
- Tigress Talent pathway sessions for girls aged 11 – 16
- Increased coaching and volunteering opportunities for females (underrepresented group).

Primary Education:

- Maintained primary school curriculum and afterschool club commitments with long term partners.
- Introduced Tigers Challenge (a six-week program) into primary schools.
- Delivered Mathletes in accordance with our Burberry Inspire agreement.
- Engaging young people.

Secondary Education:

- Maintained secondary RL coaching commitment with Castleford Academy.
- Delivered Inspired By 9's RL Festivals for Year 7 Boys, Year 8 Boys and Years 7 & 8 girls as part of our agreed development plan with the governing body.
- Tigers Den (Burberry Inspire) to launch Sep 24.

Further & Higher Education:

- 16-18 we have 30 students in further education and hope to have 40 from Sep 24.
- 11 students in Castleford Tigers Pathway (18 plus) have committed to education from Sep 24.

Social:

- Delivered Multi-Sport Camps during the school holidays. By partnering with Dalziel we have been able to offer places on the camps at favourable rates. By doing this we have reduced the burden of childcare costs on parents and ensuring all children regardless of socioeconomic background are able to access a high-quality sports provision and experience the benefits associated with team sports and exercise.
- Paws and Claws Cheerleaders continued to grow in participation numbers. At 120 participants as at 24 Jul 24.
- Let's Communicate coffee morning sessions take place weekly aimed at reducing loneliness and social isolation.
- Engagement with Community Clubs via our Primary RL Festivals.

TIGERS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

Public Benefit

In setting out our objectives and planning our activities, the Trustees have complied with the duty under the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission.

The main beneficiaries at this stage are the residents of Castleford and surrounding districts.

Financial review

During the year expenses exceeded income by £34,405 (2022- £148,158).

Going Concern

As detailed in note 1.2 of the financial statements, the balance sheet as at 30 November 2023 shows that the charity has net current liabilities of £145,468 and net liabilities of £139,147, which includes amounts due to Castleford Rugby League Football Club Limited of £155,597.

The Directors of Castleford Rugby League Football Club Limited have confirmed that they will continue to support the charity and will not withdraw support to the detriment of the third party creditors.

On this basis, the Trustees concluded it appropriate to prepare the financial statements on a going concern basis.

Reserves policy

The charity wishes to eventually build up the surplus funds not otherwise committed to a level that will allow it to cover anticipated running costs for twelve months.

At the year end the charity had negative unrestricted funds totalling £201,595 (2022: £136,444) and restricted funds totalling £62,448 (2022: £31,702).

Risk review

The trustees has 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.

Plans for future periods

The foundation will seek to explore all opportunities to work with the local community in areas such as education, wellness, mental health, community inclusion, social isolation and educational and vocational pathways.

Structure, governance and management

The charity is a company limited by guarantee. The charity is governed by the Memorandum and Articles of Association dated 17 July 2007, the details of which are well known to the trustees.

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:

M Grattan

S Jennings

R Pell

L Shaw

R A Hall

D Wilson

(Appointed 15 March 2023 and resigned 15 February 2024)

(Appointed 1 April 2023)

Trustee recruitment and training

Trustees have the power to co-opt new trustees. New trustees receive help and advice from existing trustees and officials.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

TIGERS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 NOVEMBER 2023*

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

M Grattan
Trustee

9 August 2024

TIGERS TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TIGERS TRUST

I report to the trustees on my examination of the financial statements of Tigers Trust (the charity) for the year ended 30 November 2023.

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 Independent Examiner, 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.

Bretton Davis FCA of Hentons

Independent Examiner

124 Acomb Road
York
YO24 4EY

Dated: 9 August 2024

TIGERS TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	40,463	155,050	195,513	8,076	162,401	170,477
Charitable activities	4	119,741	-	119,741	86,862	-	86,862
Total income		160,204	155,050	315,254	94,938	162,401	257,339
Charitable activities	5	232,520	117,139	349,659	238,198	167,299	405,497
Net income/(expenditure)		(72,316)	37,911	(34,405)	(143,260)	(4,898)	(148,158)
Transfers between funds		7,165	(7,165)	-	-	-	-
Net movement in funds		(65,151)	30,746	(34,405)	(143,260)	(4,898)	(148,158)
Reconciliation of funds:							
Fund balances at 1 December 2022		(136,444)	31,702	(104,742)	6,816	36,600	43,416
Fund balances at 30 November 2023		(201,595)	62,448	(139,147)	(136,444)	31,702	(104,742)

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

TIGERS TRUST

BALANCE SHEET

AS AT 30 NOVEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		6,321		715
Current assets					
Debtors	11	81,251		22,831	
Cash at bank and in hand		8,759		6,924	
		<u>90,010</u>		<u>29,755</u>	
Creditors: amounts falling due within one year	12	235,478		135,212	
		<u>235,478</u>		<u>135,212</u>	
Net current liabilities			(145,468)		(105,457)
Total assets less current liabilities			<u>(139,147)</u>		<u>(104,742)</u>
The funds of the charity					
Restricted income funds	13	62,448		31,702	
Unrestricted funds		(201,595)		(136,444)	
		<u>(139,147)</u>		<u>(104,742)</u>	

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 2023.

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

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

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

The financial statements were approved by the trustees on 9 August 2024

M Grattan
Trustee

Company registration number 06317256 (England and Wales)

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Accounting policies

Charity information

Tigers Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is The Jungle, Wheldon Road, Castleford, WF10 2SD.

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) (effective 1 January 2019)". 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.

1.2 Going concern

The balance sheet as at 30 November 2023 shows that the charity has net current liabilities of £145,468 and net liabilities of £139,147, which includes amounts due to Castleford Rugby League Football Club Limited which amounted to £155,597.

The Directors of Castleford Rugby League Football Club Limited have confirmed that they will continue to support the charity and will not withdraw their support to the detriment of the third party creditors.

On this basis, the Trustees concluded it appropriate to prepare the financial statements on a going concern basis.

1.3 Charitable funds

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

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

1.4 Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

Resources expended are included in the Statement of Financial Activities on an accruals basis. Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of income and direct costs incurred on those activities.

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:

Computers	25% reducing balance
-----------	----------------------

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, 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.

1.9 Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Accounting policies

(Continued)

1.10 Employee benefits

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

1.11 Retirement benefits

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

1.12 Creditors and provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	21,463	-	21,463	-	-	-
Grants receivable	19,000	155,050	174,050	8,076	162,401	170,477
	<u>40,463</u>	<u>155,050</u>	<u>195,513</u>	<u>8,076</u>	<u>162,401</u>	<u>170,477</u>
Donations and gifts						
Castleford RLFC	20,539	-	20,539	-	-	-
Other	924	-	924	-	-	-
	<u>21,463</u>	<u>-</u>	<u>21,463</u>	<u>-</u>	<u>-</u>	<u>-</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Grants receivable for core activities						
The Rugby Football League	17,000	-	17,000	-	9,328	9,328
Sky Try	-	-	-	-	40,000	40,000
Wakefield Council	-	-	-	7,976	53,543	61,519
Haribo	-	4,995	4,995	-	-	-
Nero Communications	-	2,000	2,000	-	-	-
SCL Education Group	-	64,813	64,813	-	31,837	31,837
Charities Trust	2,000	-	2,000	-	-	-
Burberry	-	20,000	20,000	-	13,991	13,991
Loughborough College	-	54,531	54,531	-	13,702	13,702
Sport Engalnd	-	8,711	8,711	-	-	-
Other	-	-	-	100	-	100
	<u>19,000</u>	<u>155,050</u>	<u>174,050</u>	<u>8,076</u>	<u>162,401</u>	<u>170,477</u>

There are no unfulfilled conditions or other contingencies attached to these grants. The charity did not benefit directly from any other forms of government assistance.

4 Income from charitable activities

	Dance activities 2023 £	Rugby activities 2023 £	Other activities 2023 £	Primary school packages 2023 £	Total 2023 £	Total 2022 £
Other income	<u>24,580</u>	<u>77,947</u>	<u>692</u>	<u>16,522</u>	<u>119,741</u>	<u>86,862</u>
Analysis by fund						
Unrestricted funds	<u>24,580</u>	<u>77,947</u>	<u>692</u>	<u>16,522</u>	<u>119,741</u>	<u>86,862</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

4 Income from charitable activities (Continued)

Previous year:	Dance activities	Rugby activities	Other activities	Primary school packages	Total
	2022 £	2022 £	2022 £	2022 £	2022 £
Other income	20,956	53,931	2,305	9,670	86,862
	<u>20,956</u>	<u>53,931</u>	<u>2,305</u>	<u>9,670</u>	<u>86,862</u>
Analysis by fund					
Unrestricted funds	20,956	53,931	2,305	9,670	86,862
	<u>20,956</u>	<u>53,931</u>	<u>2,305</u>	<u>9,670</u>	<u>86,862</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

5 Charitable activities

	Rugby activities 2023 £	Dance activities 2023 £	School Activities 2023 £	BTEC Education 2023 £	Total 2023 £	Total 2022 £
Staff costs	3,348	23,304	16,341	-	42,993	120,537
Equipment	1,354	-	-	-	1,354	-
Pitch hire	3,742	-	-	-	3,742	4,670
Other office costs	-	-	-	12,310	12,310	10,500
Repairs and maintenance	-	-	-	4,308	4,308	11,715
Coaching	1,600	1,540	524	-	3,664	4,110
Equipment hire	6,024	-	-	-	6,024	19,433
Kit costs	-	-	-	-	-	29,667
Other motor/travel costs	11,975	-	-	4,551	16,526	10,450
Administration costs	1,974	-	-	-	1,974	5,782
Sundries	12,599	725	-	10,293	23,617	13,771
Matchday costs	2,600	-	-	-	2,600	4,820
Medical costs	14,930	-	-	-	14,930	-
	<u>60,146</u>	<u>25,569</u>	<u>16,865</u>	<u>31,462</u>	<u>134,042</u>	<u>235,455</u>
Share of support costs (see note 6)	82,271	27,770	18,418	78,221	206,680	161,118
Share of governance costs (see note 6)	3,558	1,201	796	3,382	8,937	8,924
	<u>145,975</u>	<u>54,540</u>	<u>36,079</u>	<u>113,065</u>	<u>349,659</u>	<u>405,497</u>
Analysis by fund						
Unrestricted funds	141,901	54,540	36,079	-	232,520	238,198
Restricted funds	4,074	-	-	113,065	117,139	167,299
	<u>145,975</u>	<u>54,540</u>	<u>36,079</u>	<u>113,065</u>	<u>349,659</u>	<u>405,497</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

5 Charitable activities

(Continued)

For the year ended 30 November 2022

	Rugby activities £	Dance activities £	School Activities £	BTEC Education £	Total 2022 £
Staff costs	83,866	20,539	16,132	-	120,537
Pitch hire	4,670	-	-	-	4,670
Other office costs	-	-	-	10,500	10,500
Repairs and maintenance	120	-	-	11,595	11,715
Coaching	-	3,690	420	-	4,110
Equipment hire	4,462	-	-	14,971	19,433
Kit costs	29,667	-	-	-	29,667
Other motor/travel costs	9,114	-	-	1,336	10,450
Administration costs	5,782	-	-	-	5,782
Sundries	13,728	43	-	-	13,771
Matchday costs	4,820	-	-	-	4,820
	<u>156,229</u>	<u>24,272</u>	<u>16,552</u>	<u>38,402</u>	<u>235,455</u>
Share of support costs (see note 6)	110,169	14,865	8,690	27,394	161,118
Share of governance costs (see note 6)	6,102	823	482	1,517	8,924
	<u>272,500</u>	<u>39,960</u>	<u>25,724</u>	<u>67,313</u>	<u>405,497</u>
Analysis by fund					
Unrestricted funds	150,740	39,960	25,724	21,774	238,198
Restricted funds	121,760	-	-	45,539	167,299
	<u>272,500</u>	<u>39,960</u>	<u>25,724</u>	<u>67,313</u>	<u>405,497</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

6 Support costs allocated to activities

	2023 £	2022 £
Staff costs	152,607	90,506
Depreciation	2,822	992
Bank charges	343	1,025
Insurance	632	582
Other office costs	3,814	1,630
Staff training	2,050	1,391
Consultancy costs	44,413	64,992
Governance costs	8,936	8,924
	<u>215,617</u>	<u>170,042</u>
Analysed between:		
Rugby activities	85,829	116,271
Dance activities	28,971	15,688
Primary school packages	19,214	9,172
Education	81,603	28,911
	<u>215,617</u>	<u>170,042</u>

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>11</u>	<u>10</u>
Employment costs	2023 £	2022 £
Wages and salaries	176,821	192,178
Social security costs	15,281	16,064
Other pension costs	3,498	2,801
	<u>195,600</u>	<u>211,043</u>

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

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

9 Taxation

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

10 Tangible fixed assets

	Computers £
Cost	
At 1 December 2022	954
Additions	8,428
Disposals	(954)
At 30 November 2023	8,428
Depreciation and impairment	
At 1 December 2022	239
Depreciation charged in the year	2,107
Eliminated in respect of disposals	(239)
At 30 November 2023	2,107
Carrying amount	
At 30 November 2023	6,321
At 30 November 2022	715

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	68,692	10,222
Other debtors	12,559	12,609
	81,251	22,831

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	169,824	123,842
Other creditors	39,514	140
Accruals and deferred income	26,140	11,230
	235,478	135,212

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

13 Restricted funds

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

	At 1 December 2022	Incoming resources	Resources expended	Transfers	At 30 November 2023
	£	£	£	£	£
Men's weight management	6,910	-	-	-	6,910
Sport for Change	9,135	-	-	-	9,135
Go Higher	7,887	-	-	-	7,887
Sky Try	605	-	(605)	-	-
Tigers College	-	119,344	(113,065)	-	6,279
The Changing Room	7,165	-	-	(7,165)	-
Together Fund	-	8,711	-	-	8,711
Let's Communicate	-	6,995	(3,469)	-	3,526
Burberry Inspire Programme	-	20,000	-	-	20,000
	<u>31,702</u>	<u>155,050</u>	<u>(117,139)</u>	<u>(7,165)</u>	<u>62,448</u>

Previous year:	At 1 December 2021	Incoming resources	Resources expended	Transfers	At 30 November 2022
	£	£	£	£	£
Men's weight management	6,910	-	-	-	6,910
Sport for Change	9,135	-	-	-	9,135
Go Higher	7,887	-	-	-	7,887
Sky Try	1,503	40,000	(40,898)	-	605
WMDC Active and Inspired	-	53,543	(53,543)	-	-
Tigers College	-	31,837	(31,837)	-	-
The Changing Room	7,165	-	-	-	7,165
Return to Play	4,000	-	(4,000)	-	-
Kickstart Scheme	-	18,319	(18,319)	-	-
Lions Development and Inclusion Programme	-	5,000	(5,000)	-	-
Loughborough College	-	13,702	(13,702)	-	-
	<u>36,600</u>	<u>162,401</u>	<u>(167,299)</u>	<u>-</u>	<u>31,702</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

13 Restricted funds

(Continued)

Men's Weight Management - Back Onside

A programme to aid weight management, improve physical activity levels and instil healthy eating habits in men of all ages. Delivered in partnership with Wakefield MDC and the RFL, this programme has seen strong success, with demonstrable changes in lifestyles, activity, nutrition and mental wellbeing for all the participants.

Sport for Change

Funded by Sport Relief, 'Sport for Change' aims to improve engagement in sport as well as an increased awareness of current lifestyle issues prevalent amongst young women in the area. The project will use a range of sport delivery sessions and interactive workshops to cover topics such as drug awareness, sexual health, teenage pregnancy and community cohesion. Coordinated with Wakefield Council, Leeds City Council, West Yorkshire Police and Youth Services, the sessions aim to increase an understanding of lifestyle issues young girls may face to ensure they can make informed choices for the future. The programme has been devised by the Tigers Trust and will be delivered, predominantly during term time as well as via after school sessions, by its community staff. Using the rugby league club's high-profile brand and community standing it hopes to reach a demographic that is often regarded as hard to reach.

Go Higher

Working closely with Airedale Academy the Go Higher project focuses on young people aged 16-18, primarily from Ferry Fryston and Airedale, to raise levels of aspiration amongst young people and their families.

Using bespoke workshops alongside practical delivery, the project also facilitates the understanding of the relevance and benefits of educational attainment and that achievable goals can be set and met. In one of the most deprived (by all measures of health, economic and social indices) areas of the district will challenge misconceptions and support opportunities to develop skills and resilience to transition to higher education.

Sky Try

Sky Try, funded by the RFL and Sport England, continued to enhance its impact within Primary and Secondary schools across the Wakefield and surrounding districts. Focusing on multi-sport and rugby league activity for boys and girls, the programme reached thousands of new young people supporting their physical literacy, large motor skill development as well as access to the Community Club game.

WMDC Active and Inspired

Active and Inspired aims to improve the health, wellbeing and access to sport in Airedale, Fryston and Whitwood wards of Wakefield. The programme targets some of the most disadvantaged areas in the county. Our targeted intervention reaches out to those people who typically have limited access to sporting facilities, expertise and wellbeing support.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

13 Restricted funds

(Continued)

Tigers College

In conjunction with SCL Education and Training, the Tigers College programme offers access to nationally recognised qualifications at Level 2 and 3 for young people seeking further education opportunities. There is also a DISE programme, which is for the pupils on the Diploma of Sporting Excellence.

The Changing Room

In partnership with the West Yorkshire Violence Reduction Unit, 'The Changing Room' project aims to intervene with young people most at risk of violence (committing and receiving) in the District through specialist intervention sessions and educational support.

Return to Play

Return to Play, funded by the RFL and Sport England, aims to help certain groups of people return to sport who were being disproportionately affected by the pandemic.

Kickstart Scheme

The Kickstart Scheme, funded by the UK Government and the RFL, provides funding to employers to create jobs for 16 to 24 year olds on Universal Credit who are at risk of long term unemployment.

Burberry Inspire Programme

This programme has not started as at 30 November 2023.

Together Fund

The RFL's Together Fund forms part of the wider Sport England support package, continuing on from The Tackling Inequalities Fund, for further onward distribution for community organisations. The Together Fund has been created to try and help reduce the negative impact on activity levels due to COVID-19 and the cost-of-living crisis in under-represented groups with a specific focus on:

- - Disabled people
- - Women & Girls
- - Lower socio-economic groups
- - Culturally diverse communities

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2022 £	Incoming resources £	Resources expended £	Transfers £	At 30 November 2023 £
General funds	(136,444)	160,204	(232,520)	7,165	(201,595)
Previous year:	At 1 December 2021 £	Incoming resources £	Resources expended £	Transfers £	At 30 November 2022 £
General funds	6,816	94,938	(238,198)	-	(136,444)

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 30 November 2023 are represented by:			
Tangible assets	6,321	-	6,321
Current assets/(liabilities)	(207,916)	62,448	(145,468)
	<u>(201,595)</u>	<u>62,448</u>	<u>(139,147)</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 November 2022 are represented by:			
Tangible assets	715	-	715
Current assets/(liabilities)	(137,159)	31,702	(105,457)
	<u>(136,444)</u>	<u>31,702</u>	<u>(104,742)</u>

16 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The staff included in note 8 of the accounts are employed by Castleford Rugby League Club. The staff salaries and other costs originally paid are recharged from the club to the charity each month. At the year-end £155,597 (2022: £116,472) was outstanding to the Rugby Club.

TIGERS TRUST

England & Wales - Charity number 1121748

Accounts

Charity registration number 1121748

Company registration number 06317256 (England and Wales)

TIGERS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

TIGERS TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Grattan S Jennings R Pell L Shaw R A Hall D Wilson	(Appointed 15 March 2023) (Appointed 12 April 2023)
Charity number	1121748	
Company number	06317256	
Registered office	The Jungle Wheldon Road Castleford WF10 2SD	
Independent examiner	Bretton Davis FCA of Hentons 124 Acomb Road York YO24 4EY	

TIGERS TRUST

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TIGERS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 NOVEMBER 2022

The trustees, who are also the directors for the purposes of company law, 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 Memorandum and Articles of Association dated 17 July 2007, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

- to provide facilities for improving health and social cohesion through participation in sport and leisure activities;
- to advance educational opportunities for young people and adults, working with a wide range of partners; and
- to promote activities that will enhance social welfare and inclusion for families and people of all ages.

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

Achievements and performance

2022 was another positive year for the foundation working within the local community.

The Tigers were awarded an Elite academy licence via the work done to put the academy system back amongst the Elite.

2022 was also a milestone year for the partnership with Andy's Man Club, with the 14th November meeting marking 1 year of Andy's Man Club working with the foundation to provide mental health support to men in the local area.

The paws and claws went from strength to strength, with over 60 dancers performing at the Rugby League World Cup.

The Tigers College programme continues to grow and the charity has continued its long standing partnership with SCL Education.

2022 saw many highlights for the club's PDRL and LDRL teams, with one of the most notable being Mark Gummerson and Nick Kennedy representing England, who went on to win the PDRL World Cup in November.

Public Benefit

In setting out our objectives and planning our activities, the Trustees have complied with the duty under the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission.

The main beneficiaries at this stage are the residents of Castleford and surrounding districts.

Financial review

During the year expenses exceeded income by £148,158 (2021- £32,737).

Going Concern

As detailed in note 1.2 of the financial statements, the balance sheet as at 30 November 2022 shows that the charity has net current liabilities of £105,457 and net liabilities of £104,742, which includes amounts due to Castleford Rugby League Football Club Limited of £116,472.

The Directors of Castleford Rugby League Football Club Limited have confirmed that they will continue to support the charity and will not withdraw support to the detriment of the third party creditors.

On this basis, the Trustees concluded it appropriate to prepare the financial statements on a going concern basis.

TIGERS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

Reserves policy

The charity wishes to eventually build up the surplus funds not otherwise committed to a level that will allow it to cover anticipated running costs for twelve months.

At the year end the charity had negative unrestricted funds totalling £136,444 (2021: positive funds totalling £6,816) and restricted funds totalling £31,702 (2021: £36,600).

Risk review

The trustees has 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.

Plans for future periods

The foundation will seek to explore all opportunities to work with the local community in areas such as education, wellness, mental health, community inclusion, social isolation and educational and vocational pathways.

Structure, governance and management

The charity is a company limited by guarantee. The charity is governed by the Memorandum and Articles of Association dated 17 July 2007, the details of which are well known to the trustees.

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:

M Grattan

S Jennings

R Pell

L Shaw

R A Hall

(Appointed 15 March 2023)

D Wilson

(Appointed 12 April 2023)

Trustee recruitment and training

Trustees have the power to co-opt new trustees. New trustees receive help and advice from existing trustees and officials.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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



M Grattan

Trustee

30 August 2023

TIGERS TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TIGERS TRUST

I report to the trustees on my examination of the financial statements of Tigers Trust (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 Independent Examiner, 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.

Bretton Davis FCA of Hentons

Independent Examiner

124 Acomb Road
York
YO24 4EY

Dated: 30 August 2023

TIGERS TRUST

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 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	8,076	162,401	170,477	96,442	155,708	252,150
Charitable activities	4	86,862	-	86,862	56,825	-	56,825
Total income		<u>94,938</u>	<u>162,401</u>	<u>257,339</u>	<u>153,267</u>	<u>155,708</u>	<u>308,975</u>
Expenditure on:							
Charitable activities	5	238,198	167,299	405,497	192,900	148,812	341,712
Net expenditure for the year/ Net movement in funds		(143,260)	(4,898)	(148,158)	(39,633)	6,896	(32,737)
Fund balances at 1 December 2021		<u>6,816</u>	<u>36,600</u>	<u>43,416</u>	<u>46,449</u>	<u>29,704</u>	<u>76,153</u>
Fund balances at 30 November 2022		<u>(136,444)</u>	<u>31,702</u>	<u>(104,742)</u>	<u>6,816</u>	<u>36,600</u>	<u>43,416</u>

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.

TIGERS TRUST

BALANCE SHEET

AS AT 30 NOVEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		715		753
Current assets					
Debtors	11	22,831		19,221	
Cash at bank and in hand		6,924		52,533	
		29,755		71,754	
Creditors: amounts falling due within one year	12	(135,212)		(29,091)	
Net current (liabilities)/assets			(105,457)		42,663
Total assets less current liabilities			(104,742)		43,416
Income funds					
Restricted funds	13		31,702		36,600
Unrestricted funds			(136,444)		6,816
			(104,742)		43,416

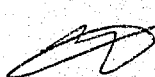
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2022.

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

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

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

The financial statements were approved by the Trustees on 30 August 2023



M Grattan
Trustee

Company registration number 06317256

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies

Charity information

Tigers Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is The Jungle, Wheldon Road, Castleford, WF10 2SD.

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) (effective 1 January 2019)". 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.

1.2 Going concern

The balance sheet as at 30 November 2022 shows that the charity has net current liabilities of £105,457 and net liabilities of £104,742, which includes amounts due to Castleford Rugby League Football Club Limited which amounted to £116,472.

The Directors of Castleford Rugby League Football Club Limited have confirmed that they will continue to support the charity and will not withdraw their support to the detriment of the third party creditors.

On this basis, the Trustees concluded it appropriate to prepare the financial statements on a going concern basis.

1.3 Charitable funds

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

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.

1.4 Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

Resources expended are included in the Statement of Financial Activities on an accruals basis. Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of income and direct costs incurred on those activities.

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:

Computers	25% reducing balance
-----------	----------------------

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, 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.

1.9 Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 30 NOVEMBER 2022**

1 Accounting policies

(Continued)

1.10 Employee benefits

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

1.11 Retirement benefits

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

1.12 Creditors and provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

3 Donations and legacies	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2022	2022	2022	2022	2022	2022	2021	2021	2021	2021	2021	2021
	£	£	£	£	£	£	£	£	£	£	£	£
Grants receivable	8,076	162,401	170,477	96,442	252,150							
Grants receivable for core activities												
The Rugby Football League	-	9,328	9,328	-	6,000	6,000						
Sky Try	-	40,000	40,000	-	49,500	49,500						
Wakefield Council	7,976	53,543	61,519	-	25,808	25,808						
Government Covid-19 grants	-	-	-	95,030	95,030							
Virtual Learning UK	-	-	-	-	39,285	39,285						
SCL Education Group	-	31,837	31,837	-	4,280	4,280						
West Yorkshire Violence Reduction Unit	-	-	-	-	30,835	30,835						
DWP	-	13,991	13,991	-	-	-						
Loughborough College	-	13,702	13,702	-	-	-						
Other	100	-	100	1,412	1,412							
	8,076	162,401	170,477	96,442	252,150							

There are no unfulfilled conditions or other contingencies attached to these grants. The charity did not benefit directly from any other forms of government assistance.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

4 Charitable activities

	Dance activities	Rugby activities	Other activities	Primary school packages	Total 2022	Total 2021
	2022	2022	2022	2022		
	£	£	£	£	£	£
Other income	20,956	53,931	2,305	9,670	86,862	56,825

For the year ended 30 November 2021

	Dance activities	Rugby activities	Other activities	Primary school packages	Total 2021
	£	£	£	£	£
Other income	4,157	38,245	945	13,478	56,825

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

5 Charitable activities

	Rugby activities 2022 £	Dance activities 2022 £	School Activities 2022 £	BTEC Education 2022 £	Total 2022 £	Total 2021 £
Staff costs	83,866	20,539	16,132	-	120,537	80,051
Equipment	-	-	-	-	-	315
Pitch hire	4,670	-	-	-	4,670	662
Other office costs	-	-	-	10,500	10,500	318
Repairs and maintenance	120	-	-	11,595	11,715	-
Coaching	-	3,690	420	-	4,110	2,150
Equipment hire	4,462	-	-	14,971	19,433	5,833
Kit costs	29,667	-	-	-	29,667	-
Other motor/travel costs	9,114	-	-	1,336	10,450	2,244
Administration costs	5,782	-	-	-	5,782	4,083
Sundries	13,728	43	-	-	13,771	15,071
Matchday costs	4,820	-	-	-	4,820	-
Course leadership	-	-	-	-	-	14,018
Provision for doubtful debts	-	-	-	-	-	452
	<u>156,229</u>	<u>24,272</u>	<u>16,552</u>	<u>38,402</u>	<u>235,455</u>	<u>125,197</u>
Share of support costs (see note 6)	110,169	14,865	8,690	27,394	161,118	202,204
Share of governance costs (see note 6)	6,102	823	482	1,517	8,924	14,311
	<u>272,500</u>	<u>39,960</u>	<u>25,724</u>	<u>67,313</u>	<u>405,497</u>	<u>341,712</u>
Analysis by fund						
Unrestricted funds	150,740	39,960	25,724	21,774	238,198	192,900
Restricted funds	121,760	-	-	45,539	167,299	148,812
	<u>272,500</u>	<u>39,960</u>	<u>25,724</u>	<u>67,313</u>	<u>405,497</u>	<u>341,712</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

5 Charitable activities

(Continued)

For the year ended 30 November 2021

	Rugby activities £	Dance activities £	School Activities £	BTEC Education £	Total 2021 £
Staff costs	50,243	20,494	9,314	-	80,051
Equipment	315	-	-	-	315
Pitch hire	662	-	-	-	662
Other office costs	-	-	-	318	318
Coaching	200	390	1,560	-	2,150
Equipment hire	5,833	-	-	-	5,833
Other motor/travel costs	2,244	-	-	-	2,244
Administration costs	4,083	-	-	-	4,083
Sundries	14,826	245	-	-	15,071
Course leadership	-	-	-	14,018	14,018
Other charitable expenditure	452	-	-	-	452
	<u>78,858</u>	<u>21,129</u>	<u>10,874</u>	<u>14,336</u>	<u>125,197</u>
Share of support costs (see note 6)	137,063	21,832	14,946	28,363	202,204
Share of governance costs (see note 6)	9,701	1,545	1,058	2,007	14,311
	<u>225,622</u>	<u>44,506</u>	<u>26,878</u>	<u>44,706</u>	<u>341,712</u>
Analysis by fund					
Unrestricted funds	120,413	44,506	26,878	1,103	192,900
Restricted funds	105,209	-	-	43,603	148,812
	<u>225,622</u>	<u>44,506</u>	<u>26,878</u>	<u>44,706</u>	<u>341,712</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	90,506	-	90,506	129,413	-	129,413
Depreciation	992	-	992	251	-	251
Bank charges	1,025	-	1,025	866	-	866
Insurance	582	-	582	582	-	582
Other office costs	1,630	-	1,630	268	-	268
Staff training	1,391	-	1,391	416	-	416
Consultancy costs	64,992	-	64,992	70,408	-	70,408
Accountancy/ Independent examiner's fees	-	2,748	2,748	-	2,220	2,220
Legal and other professional fees	-	-	-	-	2,722	2,722
Bookkeeping	-	6,000	6,000	-	6,000	6,000
Sundry expenses	-	176	176	-	3,369	3,369
	<u>161,118</u>	<u>8,924</u>	<u>170,042</u>	<u>202,204</u>	<u>14,311</u>	<u>216,515</u>
Analysed between Charitable activities	<u>161,118</u>	<u>8,924</u>	<u>170,042</u>	<u>202,204</u>	<u>14,311</u>	<u>216,515</u>

Governance costs includes payments to the independent examiner of £2,748 (2021- £2,220) for the independent examination of the financial statements.

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>10</u>	<u>8</u>
Employment costs	2022 £	2021 £
Wages and salaries	192,178	194,581
Social security costs	16,064	12,969
Other pension costs	2,801	1,914
	<u>211,043</u>	<u>209,464</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

8 Employees

(Continued)

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

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

Computers
£

Cost

At 1 December 2021	1,004
Additions	954
Disposals	(1,004)

At 30 November 2022	954
---------------------	-----

Depreciation and impairment

At 1 December 2021	251
Depreciation charged in the year	239
Eliminated in respect of disposals	(251)

At 30 November 2022	239
---------------------	-----

Carrying amount

At 30 November 2022	715
At 30 November 2021	753

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	10,222	5,658
Other debtors	12,609	13,563
	<u>22,831</u>	<u>19,221</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	123,842	24,669
Other creditors	140	-
Accruals and deferred income	11,230	4,422
	<u>135,212</u>	<u>29,091</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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			Movement in funds			
	Balance at 1 December 2020	Incoming resources	Resources expended	Balance at 1 December 2021	Incoming resources	Resources expended	Balance at 30 November 2022
	£	£	£	£	£	£	£
Men's weight management	6,910	-	-	6,910	-	-	6,910
Sport for Change	9,135	-	-	9,135	-	-	9,135
BTEC Education	38	39,285	(39,323)	-	-	-	-
Go Higher	7,887	-	-	7,887	-	-	7,887
Sky Try	393	49,500	(48,390)	1,503	40,000	(40,898)	605
WMDC Active and Inspired	5,341	25,808	(31,149)	-	53,543	(53,543)	-
Tigers College	-	4,280	(4,280)	-	31,837	(31,837)	-
The Changing Room	-	30,835	(23,670)	7,165	-	-	7,165
Return to Play	-	6,000	(2,000)	4,000	-	(4,000)	-
Kickstart Scheme	-	-	-	-	18,319	(18,319)	-
Lions Development and Inclusion Programme	-	-	-	-	5,000	(5,000)	-
Loughborough College	-	-	-	-	13,702	(13,702)	-
	<u>29,704</u>	<u>155,708</u>	<u>(148,812)</u>	<u>36,600</u>	<u>162,401</u>	<u>(167,299)</u>	<u>31,702</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 30 NOVEMBER 2022**

13 Restricted funds

(Continued)

Men's Weight Management - Back Onside

A programme to aid weight management, improve physical activity levels and instil healthy eating habits in men of all ages. Delivered in partnership with Wakefield MDC and the RFL, this programme has seen strong success, with demonstrable changes in lifestyles, activity, nutrition and mental wellbeing for all the participants.

Sport for Change

Funded by Sport Relief, 'Sport for Change' aims to improve engagement in sport as well as an increased awareness of current lifestyle issues prevalent amongst young women in the area. The project will use a range of sport delivery sessions and interactive workshops to cover topics such as drug awareness, sexual health, teenage pregnancy and community cohesion. Coordinated with Wakefield Council, Leeds City Council, West Yorkshire Police and Youth Services, the sessions aim to increase an understanding of lifestyle issues young girls may face to ensure they can make informed choices for the future. The programme has been devised by the Tigers Trust and will be delivered, predominantly during term time as well as via after school sessions, by its community staff. Using the rugby league club's high-profile brand and community standing it hopes to reach a demographic that is often regarded as hard to reach.

BTEC Education - Cat 3

In conjunction with education provider VLUK, the new BTEC Level 2 and 3 courses in Sport are available to all young people* aged 16-18 in the district. The course aims to attract 20 young people in Year 1 with exponential growth year to year. Delivered at Airedale Academy the programme also sees support of young people who wish to cycle their sporting achievement with pathways into Further Education including Foundation Degree.

*subject to GCSE grade attainment.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

13 Restricted funds

(Continued)

Go Higher

Working closely with Airedale Academy the Go Higher project focuses on young people aged 16-18, primarily from Ferry Fryston and Airedale, to raise levels of aspiration amongst young people and their families.

Using bespoke workshops alongside practical delivery, the project also facilitates the understanding of the relevance and benefits of educational attainment and that achievable goals can be set and met. In one of the most deprived (by all measures of health, economic and social indices) areas of the district will challenge misconceptions and support opportunities to develop skills and resilience to transition to higher education.

Sky Try

Sky Try, funded by the RFL and Sport England, continued to enhance its impact within Primary and Secondary schools across the Wakefield and surrounding districts. Focusing on multi-sport and rugby league activity for boys and girls, the programme reached thousands of new young people supporting their physical literacy, large motor skill development as well as access to the Community Club game.

WMDC Active and Inspired

Active and Inspired aims to improve the health, wellbeing and access to sport in Airedale, Fryston and Whitwood wards of Wakefield. The programme targets some of the most disadvantaged areas in the county. Our targeted intervention reaches out to those people who typically have limited access to sporting facilities, expertise and wellbeing support.

Tigers College

In conjunction with SCL Education and Training, the Tigers College programme offers access to nationally recognised qualifications at Level 2 and 3 for young people seeking further education opportunities.

The Changing Room

In partnership with the West Yorkshire Violence Reduction Unit, 'The Changing Room' project aims to intervene with young people most at risk of violence (committing and receiving) in the District through specialist intervention sessions and educational support.

Return to Play

Return to Play, funded by the RFL and Sport England, aims to help certain groups of people return to sport who were being disproportionately affected by the pandemic.

Kickstart Scheme

The Kickstart Scheme, funded by the UK Government and the RFL, provides funding to employers to create jobs for 16 to 24 year olds on Universal Credit who are at risk of long term unemployment.

Loughborough College

Payments towards the DISE programme, which is for the pupils on the Diploma of Sporting Excellence.

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 30 November 2022 are represented by:					
Tangible assets	715	-	715	753	753
Current assets/(liabilities)	(137,159)	31,702	(105,457)	6,063	42,663
	<u>(136,444)</u>	<u>31,702</u>	<u>(104,742)</u>	<u>6,816</u>	<u>43,416</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 30 NOVEMBER 2022**

15 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The staff included in note 8 of the accounts are employed by Castleford Rugby League Club. The staff salaries and other costs originally paid are recharged from the club to the charity each month. At the year-end £116,472 (2021: £15,162) was outstanding to the Rugby Club.

TIGERS TRUST

England & Wales - Charity number 1121748

Accounts

Charity registration number 1121748

Company registration number 06317256 (England and Wales)

TIGERS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

TIGERS TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Grattan S Jennings R Pell L Shaw
Charity number	1121748
Company number	06317256
Registered office	The Jungle Wheldon Road Castleford WF10 2SD
Independent examiner	Bretton Davis FCA of Hentons 124 Acomb Road York YO24 4EY

TIGERS TRUST

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Balance sheet	6
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TIGERS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 NOVEMBER 2021

The trustees, who are also the directors for the purposes of company law, present their report and financial statements for the year ended 30 November 2021.

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 Memorandum and Articles of Association dated 17 July 2007, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

- to provide facilities for improving health and social cohesion through participation in sport and leisure activities;
- to advance educational opportunities for young people and adults, working with a wide range of partners; and
- to promote activities that will enhance social welfare and inclusion for families and people of all ages.

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

Achievements and performance

As a result of continued restrictions due to the pandemic, the charity encountered another challenging, yet active year.

The growing need for interventions across the district led to the launch of a range of new programmes (where the pandemic allowed) with increased support around domestic violence reduction in partnership with the WY Police Crime Commissioner and the Violence Reduction Unit.

Social restrictions led to the Foundation offering a variety of home-based online opportunities in areas including dance and sport, social isolation, weight management ('Active at Home') and mental health provision via 'Every Mind Matters'.

'Tigers Homepoint' programme saw home deliveries made by volunteers and staff to the most vulnerable in the district in conjunction with Morrison's supermarket and CSR partner, Motorpoint.

The 'Tigers Conversion' programme meanwhile (funded by WMDC) extended its success, placing a number of residents into new employment roles and apprenticeships in the target areas of Airedale and Ferry Fryston.

The Tigers College programme continued to grow partnering with industry leaders, SCL to offer increased access to qualifications at Level 2 and 3 for young people seeking further education opportunities. Social restrictions meant learning took place predominantly online with additional pastoral support offered to assist students dealing with additional wellbeing challenges.

Performance has been monitored by the charity both in relation to its own high standards and the requirements of the funders. Evidence is available of the achievement of consistently high standards of delivery.

Based in a locality of real challenge, the Tigers Trust (Foundation) again finds itself in a position to significantly expand its positive interventions for people and groups most in need of support, intervention and guidance post pandemic and extend the breadth and diversity of its programmes.

Post-pandemic, it is hoped that a return to 'normal' will extend the support across the district for those most in need. An exciting and opportune 2021/22 lies ahead.

TIGERS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 30 NOVEMBER 2021**

Public Benefit

In setting out our objectives and planning our activities, the Trustees have complied with the duty under the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission.

The main beneficiaries at this stage are the residents of Castleford and surrounding districts.

Financial review

During the year expenses exceeded income by £32,737 (2020- income exceeded expenses by £27,908).

Reserves policy

The charity wishes to eventually build up the surplus funds not otherwise committed to a level that will allow it to cover anticipated running costs for twelve months.

At the year end the charity had unrestricted funds totalling £6,816 (2020: £46,449) and restricted funds totalling £36,600 (2020: £29,704).

Risk review

The trustees has 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.

Plans for future periods

The Foundation will seek to identify new opportunities for the provision of its services to public service commissioners of health, social isolation and community inclusion. With an extended focus on educational and vocational pathways, this focused growth will enhance delivery, impact, capacity and capability to ensure future sustainability and impact.

Structure, governance and management

The charity is a company limited by guarantee. The charity is governed by the Memorandum and Articles of Association dated 17 July 2007, the details of which are well known to the trustees.

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:

M Grattan
S Jennings
R Pell
L Shaw

Trustee recruitment and training

Trustees have the power to co-opt new trustees. New trustees receive help and advice from existing trustees and officials.

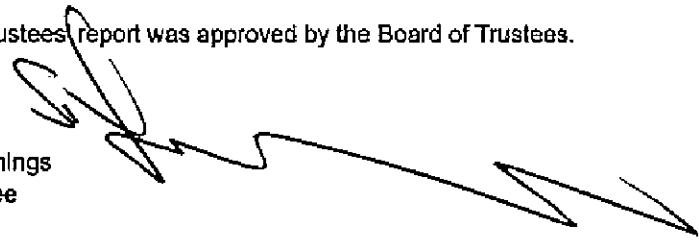
Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

TIGERS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 NOVEMBER 2021*

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


S Jennings
Trustee

17 November 2022

TIGERS TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TIGERS TRUST

I report to the trustees on my examination of the financial statements of Tigers Trust (the charity) for the year ended 30 November 2021.

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 Independent Examiner, 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.



Bretton Davis FCA of Hentons

Independent Examiner
124 Acomb Road
York
YO24 4EY

Dated: 17 November 2022

TIGERS TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	96,442	155,708	252,150	84,392	216,293	300,685
Charitable activities	4	56,825	-	56,825	32,032	-	32,032
Investments	5	-	-	-	12	-	12
Total income		153,267	155,708	308,975	116,436	216,293	332,729
Expenditure on:							
Charitable activities	6	192,900	148,812	341,712	92,672	212,149	304,821
Net (expenditure)/income for the year/							
Net movement in funds		(39,633)	6,896	(32,737)	23,764	4,144	27,908
Fund balances at 1 December 2020		46,449	29,704	76,153	22,685	25,560	48,245
Fund balances at 30 November 2021		6,816	36,600	43,416	46,449	29,704	76,153

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.

TIGERS TRUST

BALANCE SHEET

AS AT 30 NOVEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		753		-
Current assets					
Debtors	11	19,221		36,526	
Cash at bank and in hand		52,533		66,356	
		<u>71,754</u>		<u>102,882</u>	
Creditors: amounts falling due within one year	12	<u>(29,091)</u>		<u>(26,729)</u>	
Net current assets			<u>42,663</u>		<u>76,153</u>
Total assets less current liabilities			<u><u>43,416</u></u>		<u><u>76,153</u></u>
Income funds					
Restricted funds	13		36,600		29,704
Unrestricted funds			6,816		46,449
			<u>43,416</u>		<u>76,153</u>

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 2021.

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

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

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

The financial statements were approved by the Trustees on 17 November 2022

S Jennings
Trustee

Company registration number 06317256

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2021

1 Accounting policies

Charity information

Tigers Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is The Jungle, Wheldon Road, Castleford, WF10 2SD.

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) (effective 1 January 2019)". 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.

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.

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.

1.4 Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

Resources expended are included in the Statement of Financial Activities on an accruals basis. Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of income and direct costs incurred on those activities.

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:

Computers	25% reducing balance
-----------	----------------------

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, 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.

1.9 Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

1 Accounting policies

(Continued)

1.10 Employee benefits

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

1.11 Retirement benefits

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

1.12 Creditors and provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Grants receivable	96,442	155,708	252,150	84,392	216,293	300,685
Grants receivable for core activities						
The Rugby Football League	-	6,000	6,000	2,500	-	2,500
Sky Try	-	49,500	49,500	-	107,322	107,322
Wakefield Council Active & Inspired	-	25,808	25,808	-	56,896	56,896
Government Covid-19 grants	95,030	-	95,030	81,892	-	81,892
Virtual Learning UK	-	39,285	39,285	-	52,075	52,075
SCL Education Group	-	4,280	4,280	-	-	-
West Yorkshire Violence Reduction Unit	-	30,835	30,835	-	-	-
Other	1,412	-	1,412	-	-	-
	96,442	155,708	252,150	84,392	216,293	300,685

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 30 NOVEMBER 2021*

3 Donations and legacies

(Continued)

There are no unfulfilled conditions or other contingencies attached to these grants. The charity did not benefit directly from any other forms of government assistance.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2021

4 Charitable activities	Dance activities		Rugby activities		Other activities		Primary school packages		Total 2021		Dance activities		Rugby activities		Primary school packages		Total 2020	
	2021	£	2021	£	2021	£	2021	£	£		2020	£	2020	£	2020	£	£	
Other income	4,157		38,245		945		13,478		56,825		5,582		19,122		7,328		32,032	

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2021

5 Investments

	Total	Unrestricted funds
	2021	2020
	£	£
Bank interest receivable	-	12

6 Charitable activities

	Rugby activities 2021 £	Dance activities 2021 £	School Activities 2021 £	BTEC Education 2021 £	Total 2021 £	Total 2020 £
Staff costs	50,243	20,494	9,314	-	80,051	87,040
Equipment	315	-	-	-	315	416
Pitch hire	662	-	-	-	662	1,120
Other office costs	-	-	-	318	318	3,535
Coaching	200	390	1,560	-	2,150	-
Equipment hire	5,833	-	-	-	5,833	4,461
Other motor/travel costs	2,244	-	-	-	2,244	2,253
Administration costs	4,083	-	-	-	4,083	2,274
Sundries	14,826	245	-	-	15,071	21,046
Rugby League costs	-	-	-	-	-	4,000
Course leadership	-	-	-	14,018	14,018	9,271
Provision for doubtful debts	452	-	-	-	452	19,155
	<u>78,858</u>	<u>21,129</u>	<u>10,874</u>	<u>14,336</u>	<u>125,197</u>	<u>154,571</u>
Share of support costs (see note 7)	137,063	21,832	14,946	28,363	202,204	140,798
Share of governance costs (see note 7)	9,701	1,545	1,058	2,007	14,311	9,452
	<u>225,622</u>	<u>44,506</u>	<u>26,878</u>	<u>44,706</u>	<u>341,712</u>	<u>304,821</u>
Analysis by fund						
Unrestricted funds	120,413	44,506	26,878	1,103	192,900	92,672
Restricted funds	105,209	-	-	43,603	148,812	212,149
	<u>225,622</u>	<u>44,506</u>	<u>26,878</u>	<u>44,706</u>	<u>341,712</u>	<u>304,821</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

6 Charitable activities

(Continued)

For the year ended 30 November 2020

	Rugby activities £	Dance activities £	School Activities £	BTEC Education £	Total 2020 £
Staff costs	33,691	20,325	33,024	-	87,040
Equipment	416	-	-	-	416
Pitch hire	1,120	-	-	-	1,120
Other office costs	-	-	-	3,535	3,535
Equipment hire	4,461	-	-	-	4,461
Other motor/travel costs	2,253	-	-	-	2,253
Administration costs	2,274	-	-	-	2,274
Sundries	19,965	756	325	-	21,046
Rugby League costs	4,000	-	-	-	4,000
Course leadership	-	-	-	9,271	9,271
Other charitable expenditure	4,433	1,620	3,435	9,667	19,155
	<u>72,613</u>	<u>22,701</u>	<u>36,784</u>	<u>22,473</u>	<u>154,571</u>
Share of support costs (see note 7)	104,322	3,133	4,113	29,230	140,798
Share of governance costs (see note 7)	7,004	210	276	1,962	9,452
	<u>183,939</u>	<u>26,044</u>	<u>41,173</u>	<u>53,665</u>	<u>304,821</u>
Analysis by fund					
Unrestricted funds	25,455	26,044	41,173	-	92,672
Restricted funds	158,484	-	-	53,665	212,149
	<u>183,939</u>	<u>26,044</u>	<u>41,173</u>	<u>53,665</u>	<u>304,821</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

7 Support costs

	Support costs £	Governance costs £	2021 Support costs £	Governance costs £	2020 £
Staff costs	129,413	-	129,413	134,085	134,085
Depreciation	251	-	251	-	-
Bank charges	866	-	866	1,094	1,094
Insurance	582	-	582	582	582
Other office costs	268	-	268	4,293	4,293
Staff training	416	-	416	744	744
Consultancy costs	70,408	-	70,408	-	-
Accountancy/ Independent examiner's fees	-	2,220	2,220	-	2,202
Legal and other professional fees	-	2,722	2,722	-	1,050
Bookkeeping	-	6,000	6,000	-	6,000
Sundry expenses	-	3,369	3,369	-	200
	<u>202,204</u>	<u>14,311</u>	<u>216,515</u>	<u>140,798</u>	<u>150,250</u>
Analysed between Charitable activities	<u>202,204</u>	<u>14,311</u>	<u>216,515</u>	<u>140,798</u>	<u>150,250</u>

Governance costs includes payments to the independent examiner of £2,220 (2020- £2,202) for the independent examination of the financial statements.

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>8</u>	<u>9</u>
Employment costs	2021 £	2020 £
Wages and salaries	194,581	214,217
Social security costs	12,969	5,675
Other pension costs	1,914	1,233
	<u>209,464</u>	<u>221,125</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2021

9 Employees (Continued)

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

10 Tangible fixed assets	Computers £
Cost	
Additions	1,004
At 30 November 2021	1,004
Depreciation and impairment	
Depreciation charged in the year	251
At 30 November 2021	251
Carrying amount	
At 30 November 2021	753

11 Debtors	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	5,658	11,957
Other debtors	13,563	24,569
	19,221	36,526

12 Creditors: amounts falling due within one year	2021 £	2020 £
Trade creditors	24,669	24,527
Accruals and deferred income	4,422	2,202
	29,091	26,729

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

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			Movement in funds			
	Balance at 1 December 2019	Incoming resources	Resources expended	Balance at 1 December 2020	Incoming resources	Resources expended	Balance at 30 November 2021
	£	£	£	£	£	£	£
Men's weight management	6,910	-	-	6,910	-	-	6,910
Sport for Change	9,135	-	-	9,135	-	-	9,135
BTEC Education	1,628	52,075	(53,665)	38	39,285	(39,323)	-
Go Higher	7,887	-	-	7,887	-	-	7,887
Sky Try	-	107,322	(106,929)	393	49,500	(48,390)	1,503
WMDC Active and Inspired	-	56,896	(51,555)	5,341	25,808	(31,149)	-
Tigers College	-	-	-	-	4,280	(4,280)	-
The Changing Room	-	-	-	-	30,835	(23,670)	7,165
Return to Play	-	-	-	-	6,000	(2,000)	4,000
	<u>25,560</u>	<u>216,293</u>	<u>(212,149)</u>	<u>29,704</u>	<u>155,708</u>	<u>(148,812)</u>	<u>36,600</u>

Men's Weight Management - Back Onside

A programme to aid weight management, improve physical activity levels and instil healthy eating habits in men of all ages. Delivered in partnership with Wakefield MDC and the RFL, this programme has seen strong success, with demonstrable changes in lifestyles, activity, nutrition and mental wellbeing for all the participants.

Sport for Change

Funded by Sport Relief, 'Sport for Change' aims to improve engagement in sport as well as an increased awareness of current lifestyle issues prevalent amongst young women in the area. The project will use a range of sport delivery sessions and interactive workshops to cover topics such as drug awareness, sexual health, teenage pregnancy and community cohesion. Coordinated with Wakefield Council, Leeds City Council, West Yorkshire Police and Youth Services, the sessions aim to increase an understanding of lifestyle issues young girls may face to ensure they can make informed choices for the future. The programme has been devised by the Tigers Trust and will be delivered, predominantly during term time as well as via after school sessions, by its community staff. Using the rugby league club's high-profile brand and community standing it hopes to reach a demographic that is often regarded as hard to reach.

BTEC Education - Cat 3

In conjunction with education provider VLUK, the new BTEC Level 2 and 3 courses in Sport are available to all young people* aged 16-18 in the district. The course aims to attract 20 young people in Year 1 with exponential growth year to year. Delivered at Airedale Academy the programme also sees support of young people who wish to cycle their sporting achievement with pathways into Further Education including Foundation Degree.

*subject to GCSE grade attainment.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2021

13 Restricted funds

(Continued)

Go Higher

Working closely with Airedale Academy the Go Higher project focuses on young people aged 16-18, primarily from Ferry Fryston and Airedale, to raise levels of aspiration amongst young people and their families.

Using bespoke workshops alongside practical delivery, the project also facilitates the understanding of the relevance and benefits of educational attainment and that achievable goals can be set and met. In one of the most deprived (by all measures of health, economic and social indices) areas of the district will challenge misconceptions and support opportunities to develop skills and resilience to transition to higher education.

Sky Try

Sky Try, funded by the RFL and Sport England, continued to enhance its impact within Primary and Secondary schools across the Wakefield and surrounding districts. Focusing on multi-sport and rugby league activity for boys and girls, the programme reached thousands of new young people supporting their physical literacy, large motor skill development as well as access to the Community Club game.

WMDC Active and Inspired

Active and Inspired aims to improve the health, wellbeing and access to sport in Airedale, Fryston and Whitwood wards of Wakefield. The 2 year programme targets some of the most disadvantaged areas in the county. Our targeted intervention reaches out to those people who typically have limited access to sporting facilities, expertise and wellbeing support.

Tigers College

In conjunction with SCL Education and Training, the Tigers College programme offers access to nationally recognised qualifications at Level 2 and 3 for young people seeking further education opportunities.

The Changing Room

In partnership with the West Yorkshire Violence Reduction Unit, 'The Changing Room' project aims to intervene with young people most at risk of violence (committing and receiving) in the District through specialist intervention sessions and educational support.

Return to Play

Return to Play, funded by the RFL and Sport England, aims to help certain groups of people return to sport who were being disproportionately affected by the pandemic.

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 30 November 2021 are represented by:						
Tangible assets	753	-	753	-	-	-
Current assets/(liabilities)	6,063	36,600	42,663	46,449	29,704	76,153
	<u>6,816</u>	<u>36,600</u>	<u>43,416</u>	<u>46,449</u>	<u>29,704</u>	<u>76,153</u>

15 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2021

15 Related party transactions

(Continued)

The staff included in note 9 of the accounts are employed by Castleford Rugby League Club. The staff salaries and other costs originally paid are recharged from the club to the charity each month. At the year-end £15,162 (2020: £14,149) was outstanding to the Rugby Club.

TIGERS TRUST

England & Wales - Charity number 1121748

Accounts

Charity Registration No. 1121748

Company Registration No. 06317256 (England and Wales)

TIGERS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2020

TIGERS TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Grattan	(Appointed 11 December 2019)
	S Jennings	
	R Pell	
	L Shaw	
Charity number	1121748	
Company number	06317256	
Registered office	The Jungle Wheldon Road Castleford WF10 2SD	
Independent examiner	Bretton Davis FCA of Hentons 124 Acomb Road Holgate York YO24 4EY	

TIGERS TRUST

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Balance sheet	5
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TIGERS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 NOVEMBER 2020

The trustees, who are also the directors for the purposes of company law, present their report and financial statements for the year ended 30 November 2020.

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 Memorandum and Articles of Association dated 17 July 2007, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

- to provide facilities for improving health and social cohesion through participation in sport and leisure activities;
- to advance educational opportunities for young people and adults, working with a wide range of partners; and
- to promote activities that will enhance social welfare and inclusion for families and people of all ages.

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

Achievements and performance

The charity encountered a challenging, yet active year.

In spite of the hurdles created by the global COVID-19 pandemic (and subsequent lockdowns/restrictions) the Foundation was able to secure a number of grant funding bids enabling additional support for some of the most disadvantaged people within the community.

The 'Tigers Conversion' programme was launched in association with key stakeholders PEAT (People Enabling Area Transformation), Wakefield Council (WMDC) and the European Social Fund (ESF). Aimed at supporting out of work residents in the Airedale and Fryston districts, the programme provides a unique entry point to the job market alongside access to a range of training and skills.

In addition, the Tigers College programme increased its access to qualifications with a range of partnerships leading to over 60 online and in-venue courses being available to people of all ages.

The Tigers schools programme also extended its impact and reach in the first half of the accounting year before being heavily restricted by COVID-19. The charity reacted accordingly by providing online access to learning and emotional support for learners, offering critical emotional and mental health support.

Food delivery campaigns were mobilised with a range of commercial partners with key deliveries to some of the most vulnerable and disadvantaged during the pandemic when social movement was heavily restricted. This provided vital access to foodstuffs for many elderly, vulnerable adults and families.

Performance has been monitored by the charity both in relation to its own high standards and the requirements of the funders. Evidence is available of the achievement of consistently high standards of delivery. The charity has also begun to engage a wider demographic of service users by seeking to work with older people and families.

Based in a locality of real challenge, the Tigers Trust (Foundation) finds itself in a position to significantly expand its positive interventions for people and groups most in need of support, intervention and guidance post pandemic and extend the breadth and diversity of its programmes.

TIGERS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2020

Public Benefit

In setting out our objectives and planning our activities, the Trustees have complied with the duty under the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission.

The main beneficiaries at this stage are the residents of Castleford and surrounding districts.

Financial review

During the year income exceeded expenses by £27,908 (2019- expenses exceeded income by £23,349).

Reserves policy

The charity wishes to eventually build up the surplus funds not otherwise committed to a level that will allow it to cover anticipated running costs for twelve months.

Risk review

The trustees has 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.

Plans for future periods

The Foundation will seek to identify new opportunities for the provision of its services to public service commissioners of health, social isolation and community inclusion. With an extended focus on educational and vocational pathways, this focused growth will enhance delivery, impact, capacity and capability to ensure future sustainability and impact.

Structure, governance and management

The charity is a company limited by guarantee. The charity is governed by the Memorandum and Articles of Association dated 17 July 2007, the details of which are well known to the trustees.

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:

M Grattan	(Appointed 11 December 2019)
S Jennings	
R Pell	
L Shaw	
Mrs P Johnson	(Resigned 23 December 2019)

Trustee recruitment and training

Trustees have the power to co-opt new trustees. New trustees receive help and advice from existing trustees and officials.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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

S Jennings

Trustee

Dated: 29 November 2021

TIGERS TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TIGERS TRUST

I report to the trustees on my examination of the financial statements of Tigers Trust (the charity) for the year ended 30 November 2020.

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 Independent Examiner, 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.



Brett Davis FCA of Hentons

Independent Examiner
124 Acomb Road
Holgate
York
YO24 4EY

Dated: 29 November 2021

TIGERS TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	3	84,392	216,293	300,685	92,500	8,400	100,900
Charitable activities	4	32,032	-	32,032	62,755	-	62,755
Other trading activities	5	-	-	-	-	5,425	5,425
Investments	6	12	-	12	55	12	67
Total income		116,436	216,293	332,729	155,310	13,837	169,147
Expenditure on:							
Charitable activities	7	92,672	212,149	304,821	171,281	21,215	192,496
Gross transfers between funds		-	-	-	(9,173)	9,173	-
Net income/(expenditure) for the year/							
Net movement in funds		23,764	4,144	27,908	(25,144)	1,795	(23,349)
Fund balances at 1 December 2019		22,685	25,560	48,245	47,829	23,765	71,594
Fund balances at 30 November 2020		46,449	29,704	76,153	22,685	25,560	48,245

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.

TIGERS TRUST

BALANCE SHEET

AS AT 30 NOVEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Debtors	11	36,526		34,756	
Cash at bank and in hand		66,356		56,188	
		<u>102,882</u>		<u>90,944</u>	
Creditors: amounts falling due within one year	12	<u>(26,729)</u>		<u>(42,699)</u>	
Net current assets			76,153		48,245
Income funds					
Restricted funds	13		29,704		25,560
Unrestricted funds			46,449		22,685
			<u>76,153</u>		<u>48,245</u>

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 2020.

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

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

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

The financial statements were approved by the Trustees on 29 November 2021

S Jennings
Trustee

Company Registration No. 06317256

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2020

1 Accounting policies

Charity information

Tigers Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is The Jungle, Wheldon Road, Castleford, WF10 2SD.

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) (effective 1 January 2019)". 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.

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.

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.

1.4 Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis. Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of income and direct costs incurred on those activities.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2020

1 Accounting policies

(Continued)

1.6 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.

1.7 Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

1.8 Employee benefits

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

1.9 Retirement benefits

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

1.10 Creditors and provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2020

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Grants receivable	84,392	216,293	300,685	92,500	8,400	100,900
Grants receivable for core activities						
The Rugby Football League	2,500	-	2,500	3,000	-	3,000
Sky Try	-	107,322	107,322	89,500	-	89,500
Wakefield Council Active & Inspired	-	56,896	56,896	-	-	-
Government Covid-19 grants	81,892	-	81,892	-	-	-
Virtual Learning UK	-	52,075	52,075	-	8,400	8,400
	84,392	216,293	300,685	92,500	8,400	100,900

There are no unfulfilled conditions or other contingencies attached to these grants. The charity did not benefit directly from any other forms of government assistance.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2020

4 Charitable activities

	Dance activities 2020 £	Rugby activities 2020 £	Primary school packages 2020 £	Total 2020 £	Dance activities 2019 £	Rugby activities 2019 £	Other activities 2019 £	Primary school packages 2019 £	Total 2019 £
Other income	5,582	19,122	7,328	32,032	16,298	31,225	1,252	13,980	62,755

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2020

5 Other trading activities

	Total	Restricted funds
	2020	2019
	£	£
Fundraising events	-	5,425
	<u> </u>	<u> </u>

6 Investments

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2020	2019	2019	2019
	£	£	£	£
Bank interest receivable	12	55	12	67
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2020

7 Charitable activities

	Rugby activities 2020 £	Dance activities 2020 £	School Activities 2020 £	BTEC Education 2020 £	Total 2020 £	Total 2019 £
Staff costs	33,691	20,325	33,024	-	87,040	70,244
Equipment	416	-	-	-	416	1,522
Pitch hire	1,120	-	-	-	1,120	180
Other office costs	-	-	-	3,535	3,535	913
Camp costs	-	-	-	-	-	568
Coaching	-	-	-	-	-	3,070
Equipment hire	4,461	-	-	-	4,461	3,279
Room hire	-	-	-	-	-	1,745
Other motor/travel costs	2,253	-	-	-	2,253	3,586
Administration costs	2,274	-	-	-	2,274	408
Sundries	19,965	756	325	-	21,046	4,563
Rugby League costs	4,000	-	-	-	4,000	500
Course leadership	-	-	-	9,271	9,271	4,297
Media services	-	-	-	-	-	7,680
Provision for doubtful debts	4,433	1,620	3,435	9,667	19,155	6,731
	<u>72,613</u>	<u>22,701</u>	<u>36,784</u>	<u>22,473</u>	<u>154,571</u>	<u>109,286</u>
Share of support costs (see note 8)	104,322	3,133	4,113	29,230	140,798	74,140
Share of governance costs (see note 8)	7,004	210	276	1,962	9,452	9,070
	<u>183,939</u>	<u>26,044</u>	<u>41,173</u>	<u>53,665</u>	<u>304,821</u>	<u>192,496</u>
Analysis by fund						
Unrestricted funds	25,455	26,044	41,173	-	92,672	171,281
Restricted funds	158,484	-	-	53,665	212,149	21,215
	<u>183,939</u>	<u>26,044</u>	<u>41,173</u>	<u>53,665</u>	<u>304,821</u>	<u>192,496</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2020

		(Continued)						
7	Charitable activities							
For the year ended 30 November 2019								
	Men's Weight Management	Rugby activities	Dance activities	School Activities	Heritage Project	BTEC Education	Total 2019	
	£	£	£	£	£	£	£	
Staff costs	-	20,505	17,291	31,983	-	465	70,244	
Equipment	-	1,392	130	-	-	-	1,522	
Pitch hire	-	180	-	-	-	-	180	
Other office costs	180	-	-	-	-	733	913	
Camp costs	-	568	-	-	-	-	568	
Coaching	-	2,380	690	-	-	-	3,070	
Equipment hire	-	3,279	-	-	-	-	3,279	
Room hire	-	1,700	45	-	-	-	1,745	
Other motor/travel costs	-	3,586	-	-	-	-	3,586	
Administration costs	-	408	-	-	-	-	408	
Sundries	-	4,515	48	-	-	-	4,563	
Rugby League costs	-	500	-	-	-	-	500	
Course leadership	-	-	-	-	-	4,297	4,297	
Media services	-	-	-	-	7,680	-	7,680	
Other charitable expenditure	-	1,250	-	5,481	-	-	6,731	
	180	40,263	18,204	37,464	7,680	5,495	109,286	
Share of support costs (see note 8)	1,254	41,503	10,152	14,625	2,779	3,827	74,140	
Share of governance costs (see note 8)	154	5,077	1,242	1,789	340	468	9,070	
	1,588	86,843	29,598	53,878	10,799	9,790	192,496	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2020

- 13 -

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2020

8 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Staff costs	134,085	-	134,085	63,781	-	63,781
Bank charges	1,094	-	1,094	630	-	630
Insurance	582	-	582	753	-	753
Other office costs	4,293	-	4,293	7,541	-	7,541
Staff training	744	-	744	1,435	-	1,435
Accountancy/ Independent examiner's fees	-	2,202	2,202	-	2,160	2,160
Legal and other professional fees	-	1,050	1,050	-	864	864
Bookkeeping	-	6,000	6,000	-	6,000	6,000
Sundry expenses	-	200	200	-	46	46
	<u>140,798</u>	<u>9,452</u>	<u>150,250</u>	<u>74,140</u>	<u>9,070</u>	<u>83,210</u>
Analysed between Charitable activities	<u>140,798</u>	<u>9,452</u>	<u>150,250</u>	<u>74,140</u>	<u>9,070</u>	<u>83,210</u>

Governance costs includes payments to the independent examiner of £2,202 (2019- £2,160) for the independent examination of the financial statements.

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	<u>9</u>	<u>5</u>
Employment costs	2020 £	2019 £
Wages and salaries	214,217	127,196
Social security costs	5,675	5,896
Other pension costs	1,233	933
	<u>221,125</u>	<u>134,025</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2020

10 Employees

(Continued)

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

11 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	11,957	34,756
Other debtors	24,569	-
	<u>36,526</u>	<u>34,756</u>

12 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	24,527	40,539
Accruals and deferred income	2,202	2,160
	<u>26,729</u>	<u>42,699</u>

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2020

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:

	Balance at 1 December 2018 £	Movement in funds			Transfers £	Balance at 1 December 2019 £	Movement in funds			Balance at 30 November 2020 £
		Incoming resources £	Resources expended £				Incoming resources £	Resources expended £		
Men's weight management	2,919	5,425	(1,434)	-	-	6,910	-	-	-	6,910
Sport for Change	9,135	-	-	-	-	9,135	-	-	-	9,135
Heritage	1,274	12	(10,459)	9,173	-	-	-	(53,665)	-	-
BTEC Education	2,550	8,400	(9,322)	-	-	1,628	52,075	-	38	38
Go Higher	7,887	-	-	-	-	7,887	-	(106,929)	7,887	7,887
Sky Try	-	-	-	-	-	-	107,322	(51,555)	393	393
WMDC Active and Inspired	-	-	-	-	-	-	56,896	-	5,341	5,341
	23,765	13,837	(21,215)	9,173	-	25,560	216,293	(212,149)	-	29,704

Sport for Change

Funded by Sport Relief, 'Sport for Change' aims to improve engagement in sport as well as an increased awareness of current lifestyle issues prevalent amongst young women in the area. The project will use a range of sport delivery sessions and interactive workshops to cover topics such as drug awareness, sexual health, teenage pregnancy and community cohesion. Coordinated with Wakefield Council, Leeds City Council, West Yorkshire Police and Youth Services, the sessions aim to increase an understanding of lifestyle issues young girls may face to ensure they can make informed choices for the future. The programme has been devised by the Tigers Trust and will be delivered, predominantly during term time as well as via after school sessions, by its community staff. Using the rugby league club's high-profile brand and community standing it hopes to reach a demographic that is often regarded as hard to reach.

Heritage - Talking Tigers

Funding from NOVA Live Well Grant and CFWDEPSIF for a project developing a dementia friendly app linked to the Castleford Tigers Virtual Museum. Volunteers will be trained to use the app and supported in taking the project to care homes and out within the wider community.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2020

(Continued)

13 Restricted funds

Men's Weight Management - Back Inside

A programme to aid weight management, improve physical activity levels and instil healthy eating habits in men of all ages. Delivered in partnership with Wakefield MDC and the RFL, this programme has seen strong success, with demonstrable changes in lifestyles, activity, nutrition and mental wellbeing for all the participants. The success of the programme has led to forecast growth for the 2020 period and beyond.

BTEC Education - Cat 3

In conjunction with education provider VLUK, the new BTEC Level 2 and 3 courses in Sport are available to all young people* aged 16-18 in the district. The course aims to attract 20 young people in Year 1 with exponential growth year to year. Delivered at Airedale Academy the programme also sees support of young people who wish to cycle their sporting achievement with pathways into Further Education including Foundation Degree.

*subject to GCSE grade attainment.

Go Higher

Working closely with Airedale Academy the Go Higher project focuses on young people aged 16-18, primarily from Ferry Fryston and Airedale, to raise levels of aspiration amongst young people and their families.

Using bespoke workshops alongside practical delivery, the project also facilitates the understanding of the relevance and benefits of educational attainment and that achievable goals can be set and met.

In one of the most deprived (by all measures of health, economic and social indices) areas of the district will challenge misconceptions and support opportunities to develop skills and resilience to transition to higher education.

Sky Try

Sky Try, funded by the RFL and Sport England, continued to enhance its impact within Primary and Secondary schools across the Wakefield and surrounding districts. Focusing on multi-sport and rugby league activity for boys and girls, the programme reached thousands of new young people supporting their physical literacy, large motor skill development as well as access to the Community Club game.

WMDC Active and Inspired

Active and Inspired aims to improve the health, wellbeing and access to sport in Airedale, Fryston and Whitwood wards of Wakefield. The 2 year programme targets some of the most disadvantaged areas in the county. Our targeted intervention reaches out to those people who typically have limited access to sporting facilities, expertise and wellbeing support.

TIGERS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2020

14 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 30 November 2020 are represented by:						
Current assets/ (liabilities)	46,449	29,704	76,153	22,685	25,560	48,245
	<u>46,449</u>	<u>29,704</u>	<u>76,153</u>	<u>22,685</u>	<u>25,560</u>	<u>48,245</u>

15 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The staff included in note 10 of the accounts are employed by Castleford Rugby League Club. The staff salaries and other costs originally paid are recharged from the club to the charity each month. At the year-end £14,149 (2019: £32,274) was outstanding to the Rugby Club.