

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
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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 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)
	<hr/>
At 30 November 2023	8,428
	<hr/>
Depreciation and impairment	
At 1 December 2022	239
Depreciation charged in the year	2,107
Eliminated in respect of disposals	(239)
	<hr/>
At 30 November 2023	2,107
	<hr/>
Carrying amount	
At 30 November 2023	6,321
	<hr/>
At 30 November 2022	715
	<hr/>

11 Debtors

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

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
	<hr/>	<hr/>
	235,478	135,212
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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.