

RUGBY LEAGUE CARES

England & Wales · Charity number 1150763

Details

Status Registered

Legal form Charitable company

Company number [08172940](#)

Registered 2013-02-11

Register [View on the Charity Commission register](#)

Contact

Address University Of Huddersfield
Queensgate
Huddersfield
HD1 3DH

Phone 07597098111

Email info@rlcares.org.uk

Website www.rugbyleaguecares.org

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC 1. THE ADVANCEMENT OF AMATEUR SPORT, IN PARTICULAR RUGBY LEAGUE FOOTBALL AND THE PARTICIPATION IN HEALTHY RECREATION AND PHYSICAL ACTIVITIES BY PROMOTION, COORDINATION, AND THE PROVISION OF RESOURCES. 2. THE ADVANCEMENT OF EDUCATION IN RESPECT OF RUGBY LEAGUE FOOTBALL, GENERAL SPORT, HEALTHY RECREATION, PHYSICAL ACTIVITIES AND MENTAL HEALTH BY: A) THE PROVISION OF COURSES IN RESPECT OF SPORTS TRAINING, PLAYING, COACHING, OFFICIATING, HEALTH AND WELFARE AND/OR SUCH OTHER AS DETERMINED BY THE CHARITY TRUSTEES FROM TIME TO TIME. B) THE EDUCATION OF THE PUBLIC AT LARGE IN RESPECT OF ALL MATTERS RELATING TO THE HERITAGE, HISTORY AND DEVELOPMENT OF RUGBY LEAGUE FOOTBALL AND ITS ANTECEDENTS. 3. TO PROVIDE FINANCIAL ASSISTANCE AND RELIEF TO THOSE WHO ARE INVOLVED WITH OR HAVE BEEN ASSOCIATED WITH GENERAL SPORT OR WHO PLAY OR WHO HAVE PLAYED OR WHO ARE OR HAVE BEEN ASSOCIATED WITH THE GAME OF RUGBY FOOTBALL LEAGUE IN THE UNITED KINGDOM OR OTHER FOREIGN JURISDICTION AND WHO ARE IN NEED OF SUPPORT BY REASON OF POVERTY, AGE OR PHYSICAL OR MENTAL INFIRMITY OR DISABILITY.

Activities: Rugby League Cares is the Rugby League's national charity, dedicated to supporting the Rugby League family and its local communities. Our mission is to enhance and enrich people's lives through the power and positive influence of Rugby League. Rugby League Cares supports Rugby League's broad

community - Past, Present & Future:

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,611,286	£1,578,546	£672,286	17
2023-12-31	£1,637,926	£1,497,850	£639,546	18
2022-12-31	£1,326,365	£1,089,509	£499,470	15
2021-12-31	£1,033,313	£939,299	£262,614	9
2020-12-31	£884,874	£867,858	£168,600	7

Trustees

Name	Role	Appointed
David Hinchcliffe		2018-12-04
GARY HETHERINGTON		2023-06-01
Jane Walton		2020-10-29
John Heritage		2025-07-31
KEVIN SINFIELD		2022-01-27
KEVIN SINFIELD		2023-08-09
Karen Elizabeth Moorhouse		2020-01-30
Neville Alan Smith		2020-01-30
Stuart Taylor		2023-09-23
TIMOTHY LAWRENCE ADAMS		2012-11-14

RUGBY LEAGUE CARES

England & Wales - Charity number 1150763

Accounts

COMPANY REGISTRATION NUMBER: 8172940
CHARITY REGISTRATION NUMBER: 1150763

Rugby League Cares
Company Limited by Guarantee
Financial Statements
31 December 2024

SUTTON MCGRATH HARTLEY ACCOUNTANTS LIMITED

Chartered accountants & statutory auditor

Queensgate House

23 North Park Road

Harrogate

North Yorkshire

HG1 5PD

Rugby League Cares
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2024

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Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name Rugby League Cares
Charity registration number 1150763
Company registration number 8172940
Principal office and registered office University of Huddersfield
Queensgate
Huddersfield
HD1 3DH

The trustees

Timothy Adams MBE
David Hinchliffe
Karen Moorhouse
Neville Smith
Jane Walton
Kevin Sinfield OBE
Beth Sutcliffe (Resigned 14 August 2025)
Gary Hetherington
Stuart Taylor
Victoria Sinicola (Resigned 30 April 2024)
John Heritage (Appointed 14 August 2025)

Auditor

Sutton McGrath Hartley Accountants Limited
Chartered accountants & statutory auditor
Queensgate House
23 North Park Road
Harrogate
North Yorkshire
HG1 5PD

The notes on pages 17 to 28 form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Structure, governance and management

The Trustees are appointed and removed from office by a majority of the Trustees of Rugby League Cares. The Trustees act as key management personnel for the Charity, and are responsible for the day to day running of the Charity.

New trustees are chosen with a view to ensuring that the Board contains an appropriate balance of experience relevant to the requirements of the operations of the Charity and there is a training policy for new trustees. All trustees are updated on changes in policy and law as they arise, as advised by The Rugby Football League (RFL), external auditors, and bankers.

The Board of Trustees aims to meet quarterly to meet the on-going commitments of the Charity. Day to day management of Rugby League Cares is handled by its Chief Executive, Chris Rostron.

Risk management

During the financial period the Trustees have reviewed the major risks to which the Charity is exposed, particularly those related to the finances of the Charity. The Trustees have considered the appropriate policies, procedures and systems and are confident that they are adequate to mitigate the Charity's exposure to the major risks.

The Trustees ensure internal financial control is maintained by having a system of periodic management information reports, clear administrative and financial procedures and clear lines of accounting. No fundamental weaknesses in systems and controls have been identified in the period.

The Trustees consider that an internal audit function is not required based on the relative size of the Charity, the risks identified, and controls in place to mitigate these risks.

In the opinion of the Trustees, the Charity has ensured that under normal conditions, risks are mitigated to an acceptable level in its day to day operations.

Objectives and activities

The objectives of the Charity as set out in the trust deed dated 11 February 2013 are:

Organising or providing assistance in the organisation and provision of facilities which will enable and encourage pupils of schools and universities and members of youth organisations in any part of the United Kingdom or other foreign jurisdiction to play rugby league and other games or sports and thereby assist in ensuring that due attention is given to the physical education and development of such pupils, as well as to the development and occupation of their minds.

The promotion of community participation in healthy recreation, in particular by the provision of such financial and other assistance as the Trustees shall deem fit for the provision, establishment, development and improvement of facilities for the playing of rugby league (or rugby league in conjunction with other sports).

Advancing the education of the public at large in all matters relating to the heritage, history and development of rugby league and its antecedents.

The notes on pages 17 to 28 form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

To provide financial assistance to persons who play or who have played or who are or have been associated with the game of rugby league in the United Kingdom or other foreign jurisdiction and who are in need of support by reason of poverty, age or physical or mental infirmity or disability.

Public benefit

The Trustees are aware of the Charity Commission's advice on Charities and Public Benefit.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities for the financial period.

The Charity will strive to provide assistance to people associated with the sport of Rugby League by helping them to lead a positive and healthy lifestyle through the delivery of high quality sports, educational and health based activities. It will achieve this by continuing to concentrate on the key areas, which are:

- To support Rugby League at all levels, particularly for those that play, have played, run or have previously run the sport at a professional level;
- To use Rugby League as a force for positive behavioural change and measurable improvements to individual health and wellbeing, particularly with those living in communities near to where the sport is played and most affected by poor socio-economic circumstance and life opportunities;
- To use Rugby League to inspire greater participation in physical activity;
- To develop sufficient finances to enable those with permanent serious injuries assistance when breakthroughs in medical treatment occurs;
- To use the unique history of the sport to inspire communities to learn more about Rugby League, their community and the people that have lived and worked there in the past;
- To use Rugby League to reach and serve the widest and most diverse audience possible in arts and cultural activities, breaking down barriers to social groups not traditionally associated with museums, arts and cultural activities such as dance and other arts forms;
- To encourage greater interest in Rugby League either as a player, spectator or viewer.

The notes on pages 17 to 28 form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Achievements and performance

In 2024, trustees noted the charity's significant progress across all areas. Increased funds and resources enabled the successful achievement of objectives and positive outcomes for individuals involved in the sport.

This year, the charity entered a new agreement with the RFL after extensive negotiations. This agreement mandates a review of policies regarding the wellbeing and welfare of women, match officials, and staff, contingent on adequate funding for these groups.

A thorough analysis of governance, structure, and performance in player wellbeing led to the introduction of new evaluation tools, including a quarterly club audit. The results of these audits are crucial for clubs, influencing salary cap levels and central funding based on compliance. This initiative represents a significant advancement for the sport, establishing consistent support standards for players.

Rugby League Cares has acknowledged concerns regarding concussion and brain health, which have created anxiety among current and former players. In response, the Brain Health Fund was established, partnering with Dementia UK to create an Admiral Nurse service. Since its launch, this service has provided essential support to many former players and their families facing concerns about neurodegenerative diseases, offering specialised care and guidance.

Strategically, Rugby League Cares aims to enhance its resources to better serve players and the wider sporting community. Looking ahead to 2025, the charity is dedicated to ensuring comprehensive support for every player and their family.

Player wellbeing and welfare

This year has been marked by significant achievements in enhancing support for players and their communities. Notably, no player required residential therapy throughout 2024, reflecting the success of our proactive wellbeing approach. Furthermore, the charity's hardship fund reached its lowest figure of £3,214, showcasing the positive impact of our welfare programme.

Our holistic approach has benefited all stakeholders, yielding improved outcomes on and off the pitch. By empowering individuals to make positive changes, we have fostered resilience and personal growth within our community.

Throughout the year, we have invested in key roles and resources, including the appointment of a Transition Manager and a Wellbeing Curriculums and Programme Manager, alongside counselling and therapeutic services. These initiatives underscore our commitment to enhancing player support systems.

The developments of 2024 demonstrate the success of our wellbeing programme and its crucial role in fostering a healthier sporting community. By prioritising holistic wellbeing, we benefit not only players but also their families. As trustees, we remain dedicated to furthering these initiatives and ensuring positive outcomes for everyone in our sport.

The notes on pages 17 to 28 form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Community

RL Cares celebrated another successful year of supporting communities in 2024. We strive to care for the people in the villages, towns, and cities where rugby league is played.

Ahead of the Game

Funded by Movember, we expanded the Ahead of the Game programme, providing mental health and resilience education to over 20,000 young athletes, parents, and coaches. We supported six community sports foundations to deliver the programme, focusing on areas with the greatest mental health needs. Movember's funding will enable an additional ten community foundations to join in 2024/25.

RL Cares for the NHS

Our Rugby League Cares for the NHS programme continued to positively impact NHS employees in Cheshire, Merseyside, and the North-West. Changes in funding affected the programme's expansion in the latter half of the year, prompting our team to seek new funding sources.

Offload

RL Cares delivered the Offload mental fitness programme to various professions, focusing on major employers within rugby league communities. In 2024, we continued to strengthen our relationships with large businesses. The programme remains supported by partnerships with clubs like Warrington Wolves and Leeds Rhinos and is set to expand in 2025.

At the heart of our community support efforts are genuine partnerships that enable us to grow our initiatives and assist more individuals each year.

Heritage

The charity maintained its partnership with Wigan Council to support the development of a Rugby League Museum. Following a review prompted by Leeds Rhinos' interest in hosting the museum, an independent panel endorsed Wigan's proposal due to the council's support.

Throughout this period, thorough sustainability plans were developed, identifying several potential partners as plans evolve.

The notes on pages 17 to 28 form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Fundraising and events

The fundraising team delivered a robust programme of events throughout the year. The year began with the successful Lions Association Lunch, attended by over 400 guests. The RFL president, Sir Lyndsey Hoyle, hosted a reception at Speaker House in parliament for the charities supporters, partners, and sponsors, further strengthening our relationships.

Our biggest fundraiser of the year took place in Ireland in partnership with Rugby Players Ireland, expanding our connections with other sports.

The year concluded with the Hall of Fame induction dinner, where Jane Banks, Michelle Land, Jamie Peacock MBE, and Paul Sculthorpe MBE were inducted, reinforcing our partnership with Wigan Council and the museum project.

Plans for future periods

Trustees note the charity's continued growth and the positive impact on beneficiaries and communities. In light of ongoing successes, the charity remains focused on generating more income and resources to deliver impactful services.

Financial review

The Charity made grants of £109,725 in the year (2023: £84,263). The surplus for the year ended 31 December 2024 was £32,740 (2023: £140,076) leaving the Charity with net assets of £672,286 at 31 December 2024 (2023: £639,546).

The results for the financial period are set out in the Statement of financial activities on page 15. The Charity primarily relies upon charitable grants, commercial partnerships, the membership scheme and voluntary donations to support the Charity objectives.

The Charity is exempt from the requirement to prepare a strategic report on the grounds of its size in accordance with the Companies Act 2006.

Reserves policy

It is the policy of the Trustees for the Charity to maintain unrestricted funds of at least one month's management, administration and support costs. Unrestricted funds at 31 December 2024 were £672,286 (2023: £639,546). The Charity is committed to raising the awareness of its activities, and with its trustees having a lot of experience in Rugby League, they are well placed to promote awareness in clubs around the country.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Grant making policy

The Charity ensures that grants awarded contribute to the delivery of its objectives and priorities by the application of a review and assessment process designed for this purpose.

All grant applications are reviewed to assess the eligibility of the applicant organisation and the activity. Applications which meet the eligibility criteria are assessed via analysis of the applications and all relevant supporting documents.

All applications are reported to the Grants Committee for decisions. The Grants Committee will consider the assessment reports in deciding which applications to support. All successful applications are communicated to the Charity Trustees by a representative who has attended the Grants Committee meeting.

Investment powers

There are no restrictions on the Trustees' power to invest. The Trustees are empowered to make such investments as they consider appropriate.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The notes on pages 17 to 28 form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

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

The trustees' annual report was approved on 31 July 2025 and signed on behalf of the board of trustees by:



Timothy Adams MBE
Trustee

The notes on pages 17 to 28 form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares

Year ended 31 December 2024

Opinion

We have audited the financial statements of Rugby League Cares (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

The notes on pages 17 to 28 form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares *(continued)*

Year ended 31 December 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

The notes on pages 17 to 28 form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares *(continued)*

Year ended 31 December 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

The notes on pages 17 to 28 form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares *(continued)*

Year ended 31 December 2024

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the group and parent company operates in and how the group and parent company are complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, the Companies Act 2006 and tax compliance regulations.

We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing financial statement disclosures, inspecting correspondence with local tax authorities and evaluating advice received from external tax advisors.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Rugby League Cares

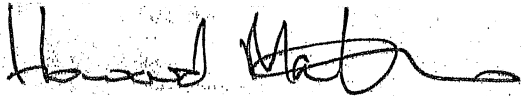
Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares *(continued)*

Year ended 31 December 2024

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Howard Matthews BA FCA (Senior Statutory Auditor)

For and on behalf of
Sutton McGrath Hartley Accountants Limited
Chartered accountants & statutory auditor
Queensgate House
23 North Park Road
Harrogate
North Yorkshire
HG1 5PD

The notes on pages 17 to 28 form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

		2024	2023		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	398,740	1,095,140	1,493,880	1,519,672
Charitable activities	6	69,045	–	69,045	41,967
Other trading activities	7	36,865	11,496	48,361	76,287
Total income		<u>504,650</u>	<u>1,106,636</u>	<u>1,611,286</u>	<u>1,637,926</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	370,497	263,304	633,801	648,164
Expenditure on charitable activities	9,10	101,413	843,332	944,745	849,686
Total expenditure		<u>471,910</u>	<u>1,106,636</u>	<u>1,578,546</u>	<u>1,497,850</u>
Net income and net movement in funds		<u>32,740</u>	<u>–</u>	<u>32,740</u>	<u>140,076</u>
Reconciliation of funds					
Total funds brought forward		639,546	–	639,546	499,470
Total funds carried forward		<u>672,286</u>	<u>–</u>	<u>672,286</u>	<u>639,546</u>


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

The notes on pages 17 to 28 form part of these financial statements.

Rugby League Cares
Company Limited by Guarantee
Statement of Financial Position
31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	18,207	6,266
Heritage assets	16	293,855	299,755
		<u>312,062</u>	<u>306,021</u>
Current assets			
Debtors: due within one year	17	108,400	87,496
Debtors: due after more than one year	17	125	725
Cash at bank and in hand		470,824	573,760
		<u>579,349</u>	<u>661,981</u>
Creditors: amounts falling due within one year	18	219,125	328,456
Net current assets		<u>360,224</u>	<u>333,525</u>
Total assets less current liabilities		<u>672,286</u>	<u>639,546</u>
Net assets		<u>672,286</u>	<u>639,546</u>
Funds of the charity			
Unrestricted funds		672,286	639,546
Total charity funds	22	<u>672,286</u>	<u>639,546</u>

These financial statements were approved by the board of trustees and authorised for issue 31 July 2025, and are signed on behalf of the board by:



Timothy Adams MBE
Trustee

The notes on pages 17 to 28 form part of these financial statements.

Rugby League Cares
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	32,740	140,076
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	13,170	57,681
Accrued expenses/(income)	(81,843)	(213,598)
<i>Changes in:</i>		
Trade and other debtors	(20,904)	68,918
Trade and other creditors	(27,488)	(98,139)
Cash generated from operations	<u>(84,325)</u>	<u>(45,062)</u>
Net cash from operating activities	<u>(84,325)</u>	<u>(45,062)</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(19,211)</u>	<u>(2,548)</u>
Net cash used in investing activities	<u>(19,211)</u>	<u>(2,548)</u>
Cash flows from financing activities		
Repayments of borrowings	<u>600</u>	<u>600</u>
Net cash from financing activities	<u>600</u>	<u>600</u>
Net increase in cash and cash equivalents	(102,936)	(47,010)
Cash and cash equivalents at beginning of year	573,760	620,770
Cash and cash equivalents at end of year	<u>470,824</u>	<u>573,760</u>

The notes on pages 17 to 28 form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is University of Huddersfield, Queensgate, Huddersfield, HD1 3DH.

The charity is a public benefit entity.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- 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.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment	-	25% straight line
Heritage assets - statue	-	2% straight line

Heritage assets

Heritage assets measured under the cost model are recognised initially recorded at acquisition cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

The statue is maintained on an annual basis but it is deemed appropriate to depreciate it over a period of 50 years. The collection of historic documents and memorabilia were capitalised at valuation. Heritage assets are reviewed annually, for impairment and the cost of any impairment will be recognised in the statement of financial activities.

Where information on the cost or value of an asset is not available and cannot be obtained at a cost which is commensurate with the benefits to users of the financial statements, the asset shall not be recognised in the statement of financial position.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Rugby League Cares is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
General donations	40,035	–	40,035
Rugby Football League Limited	358,705	–	358,705
Movember	–	711,240	711,240
Grants			
Movember Construction Project	–	192,833	192,833
NHS grants	–	183,767	183,767
Offload	–	7,300	7,300
	<u>398,740</u>	<u>1,095,140</u>	<u>1,493,880</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
General donations	12,950	–	12,950
Rugby Football League Limited	466,000	–	466,000
Movember	–	630,206	630,206

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Movember Construction Project	–	101,008	101,008
NHS grants	–	309,508	309,508
	<u>478,950</u>	<u>1,040,722</u>	<u>1,519,672</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Activities income	<u>69,045</u>	<u>69,045</u>	<u>41,967</u>	<u>41,967</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising events	11,011	11,496	22,507
Lottery and raffles	11,195	–	11,195
Players' memberships	11,719	–	11,719
Bank interest received	2,940	–	2,940
	<u>36,865</u>	<u>11,496</u>	<u>48,361</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising events	27,400	30,000	57,400
Lottery and raffles	8,290	–	8,290
Players' memberships	10,597	–	10,597
	<u>46,287</u>	<u>30,000</u>	<u>76,287</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Grants receivable	370,497	263,304	633,801
	<u>370,497</u>	<u>263,304</u>	<u>633,801</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Grants receivable	294,245	353,919	648,164
	<u>294,245</u>	<u>353,919</u>	<u>648,164</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grant making	94,913	843,332	938,245
Governance costs	6,500	-	6,500
	<u>101,413</u>	<u>843,332</u>	<u>944,745</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grant making	126,981	716,803	843,784
Governance costs	5,902	-	5,902
	<u>132,883</u>	<u>716,803</u>	<u>849,686</u>

10. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2024 £	Total fund 2023 £
Grant making	94,913	-	94,913	126,981
Governance costs	-	6,500	6,500	5,902
	<u>94,913</u>	<u>6,500</u>	<u>101,413</u>	<u>132,883</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

11. Analysis of grants

	2024 £	2023 £
Grants to institutions		
Club Foundation distributions	70,546	13,123
Hardship grants	3,214	13,833
Education grants	35,965	57,307
Total grants	<u>109,725</u>	<u>84,263</u>

12. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	13,170	57,681
Fees payable for the audit of the financial statements	2,960	2,742
Accountancy fees	<u>3,540</u>	<u>3,160</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	735,973	631,916
Social security costs	78,906	60,798
Employer contributions to pension plans	35,873	29,290
Other employee benefits	<u>18,610</u>	<u>15,556</u>
	<u>869,362</u>	<u>737,560</u>

The welfare support staff costs of £365,983 (2023: £272,055) are included in the above figures.

The average head count of employees during the year was 17 (2023: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Fundraising	8	9
Players' welfare	4	4
Administration	5	4

The number of employees whose remuneration for the year fell within the following bands, were:

	2024 No.	2023 No.
£60,000 to £69,999	2	0
£70,000 to £79,999	2	1
£80,000 to £89,999	-	1
£90,000 to £99,999	1	-

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year trustees received reimbursed expenses of £783.35.

15. Tangible fixed assets

	Office equipment £
Cost	
At 1 January 2024	22,963
Additions	19,211
At 31 December 2024	<u>42,174</u>
Depreciation	
At 1 January 2024	16,697
Charge for the year	7,270
At 31 December 2024	<u>23,967</u>
Carrying amount	
At 31 December 2024	<u>18,207</u>
At 31 December 2023	<u>6,266</u>

16. Heritage assets

The heritage assets include a bronze statue at Wembley, which is held at cost. Sports memorabilia were valued in 2013.

	Heritage assets held at cost £	Heritage assets held at valuation £	Total £
Cost or valuation			
At 1 January 2023 and 31 December 2024	<u>295,105</u>	<u>57,750</u>	<u>352,855</u>
Depreciation			
At 1 January 2024	53,100	-	53,100
Charge for the year	5,900	-	5,900
At 31 December 2024	<u>59,000</u>	<u>-</u>	<u>59,000</u>
Carrying amount			
At 31 December 2024	<u>236,105</u>	<u>57,750</u>	<u>293,855</u>
At 31 December 2023	<u>242,005</u>	<u>57,750</u>	<u>299,755</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

17. Debtors

Debtors falling due within one year are as follows:

	2024	2023
	£	£
Trade debtors	58,150	73,715
Loans	600	600
Other debtors	49,650	13,181
	<u>108,400</u>	<u>87,496</u>

Debtors falling due after one year are as follows:

	2024	2023
	£	£
Loans	125	725
	<u>125</u>	<u>725</u>

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	21,667	-
Accruals and deferred income	171,449	274,959
Social security and other taxes	22,811	20,355
Other creditors	3,198	33,142
	<u>219,125</u>	<u>328,456</u>

19. Deferred income

	2024	2023
	£	£
Amount deferred in year	105,080	259,303

20. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £35,873 (2023: £29,290).

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

21. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	<u>639,546</u>	<u>504,650</u>	<u>(471,910)</u>	<u>672,286</u>

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	<u>499,470</u>	<u>567,204</u>	<u>(427,128)</u>	<u>639,546</u>

Restricted funds

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
Restricted Fund	<u>–</u>	<u>1,106,636</u>	<u>(1,106,636)</u>	<u>–</u>

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
Restricted Fund	<u>–</u>	<u>1,070,722</u>	<u>(1,070,722)</u>	<u>–</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

22. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	18,207	18,207
Heritage assets	293,855	293,855
Current assets	579,349	579,349
Creditors less than 1 year	(219,125)	(219,125)
Creditors greater than 1 year	—	—
Net assets	672,286	672,286

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	6,266	6,266
Heritage assets	299,755	299,755
Current assets	661,981	661,981
Creditors less than 1 year	(328,456)	(328,456)
Creditors greater than 1 year	—	—
Net assets	639,546	639,546

23. Analysis of changes in net debt

	At 1 Jan 2024	Cash flows	At 31 Dec 2024
	£	£	£
Cash at bank and in hand	<u>573,760</u>	<u>(102,936)</u>	<u>470,824</u>

24. Related parties

The Rugby Football League is a debtor to the charity for £58,149.60 (2023 £46,167); the creditor balance is nil. (2023:nil).

Rugby League Cares is a creditor of the RFL Benevolent Fund, which has common trustees, for £17,540 (2023: £26,661 debtor).

RUGBY LEAGUE CARES

England & Wales - Charity number 1150763

Accounts

COMPANY REGISTRATION NUMBER: 8172940
CHARITY REGISTRATION NUMBER: 1150763

Rugby League Cares
Company Limited by Guarantee
Financial Statements
31 December 2023

SUTTON MCGRATH HARTLEY
Chartered accountants & statutory auditor
Queensgate House
23 North Park Road
Harrogate
North Yorkshire
HG1 5PD

Rugby League Cares
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2023

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Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name Rugby League Cares
Charity registration number 1150763
Company registration number 8172940
Principal office and registered office University of Huddersfield
Queensgate
Huddersfield
HD1 3DH

The trustees

Timothy Adams MBE
David Hinchliffe
Nicola Frampton (Resigned 1 June 2023)
Karen Moorhouse
Neville Smith
Jane Walton
Kevin Sinfield OBE (Appointed 27 January 2022)
Beth Sutcliffe (Appointed 28 April 2022)
Gary Hetherington (Appointed 1 June 2023)
Stuart Taylor (Appointed 9 August 2023)
Victoria Sinacola (Appointed 9 August 2023, Resigned 30 April 2024)

Auditor

Sutton McGrath Hartley
Chartered accountants & statutory auditor
Queensgate House
23 North Park Road
Harrogate
North Yorkshire
HG1 5PD

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Structure, governance and management

The Trustees are appointed and removed from office by a majority of the Trustees of Rugby League Cares. The Trustees act as key management personnel for the Charity, and are responsible for the day to day running of the Charity.

New trustees are chosen with a view to ensuring that the Board contains an appropriate balance of experience relevant to the requirements of the operations of the Charity and there is a training policy for new trustees. All trustees are updated on changes in policy and law as they arise, as advised by at The Rugby Football League (RFL), external auditors, and bankers.

The Board of Trustees aims to meet quarterly to meet the on-going commitments of the Charity. Day to day management of Rugby League Cares is handled by its general manager, Chris Rostron.

Risk management

During the financial period the Trustees have reviewed the major risks to which the Charity is exposed, particularly those related to the finances of the Charity. The Trustees have considered the appropriate policies, procedures and systems and are confident that they are adequate to mitigate the Charity's exposure to the major risks.

The Trustees ensure internal financial control is maintained by having a system of periodic management information reports, clear administrative and financial procedures and clear lines of accounting. No fundamental weaknesses in systems and controls have been identified in the period.

The Trustees consider that an internal audit function is not required based on the relative size of the Charity, the risks identified, and controls in place to mitigate these risks.

In the opinion of the Trustees, the Charity has ensured that under normal conditions, risks are mitigated to an acceptable level in its day to day operations.

Objectives and activities

The objectives of the Charity as set out in the trust deed dated 11 February 2013 are:

Organising or providing assistance in the organisation and provision of facilities which will enable and encourage pupils of schools and universities and members of youth organisations in any part of the United Kingdom or other foreign jurisdiction to play rugby league and other games or sports and thereby assist in ensuring that due attention is given to the physical education and development of such pupils, as well as to the development and occupation of their minds.

The promotion of community participation in healthy recreation, in particular by the provision of such financial and other assistance as the Trustees shall deem fit for the provision, establishment, development and improvement of facilities for the playing of rugby league (or rugby league in conjunction with other sports).

Advancing the education of the public at large in all matters relating to the heritage, history and development of rugby league and its antecedents.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

To provide financial assistance to persons who play or who have played or who are or have been associated with the game of rugby league in the United Kingdom or other foreign jurisdiction and who are in need of support by reason of poverty, age or physical or mental infirmity or disability.

Public benefit

The Trustees are aware of the Charity Commission's advice on Charities and Public Benefit.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities for the financial period.

The Charity will strive to provide assistance to people associated with the sport of Rugby League by helping them to lead a positive and healthy lifestyle through the delivery of high quality sports, educational and health based activities. It will achieve this by continuing to concentrate on the key areas, which are:

- To support Rugby League at all levels, particularly for those that play, have played, run or have previously run the sport at a professional level;
- To use Rugby League as a force for positive behavioural change and measurable improvements to individual health and wellbeing, particularly with those living in communities near to where the sport is played and most affected by poor socio-economic circumstance and life opportunities;
- To use Rugby League to inspire greater participation in physical activity;
- To develop sufficient finances to enable those with permanent serious injuries assistance when breakthroughs in medical treatment occurs;
- To use the unique history of the sport to inspire communities to learn more about Rugby League, their community and the people that have lived and worked there in the past;
- To use Rugby League to reach and serve the widest and most diverse audience possible in arts and cultural activities, breaking down barriers to social groups not traditionally associated with museums, arts and cultural activities such as dance and other arts forms;
- To encourage greater interest in Rugby League either as a player, spectator or viewer.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Achievements and performance

Trustees noted the continued progress of the charity across all areas in the year. Funds and resources were increased to successfully fulfil the charity's objectives and deliver positive outcomes for people throughout the sport.

2023 marked the final year of the five-year agreement between the governing body and Rugby League Cares. Negotiations with the sport's governing body commenced with a focus on the charity's continued role within the sport, particularly in relation to the provision of player wellbeing and welfare. The executives experience of delivering wellbeing and welfare to the sport's players would be invaluable in the creation of a new agreement that would commence in 2024.

The governance, structure and performance of the sport's player wellbeing and welfare programmes was analysed in detail, with the introduction of new measuring tools, including a quarterly club audit. The audit results are consequential for clubs as they affect salary caps levels and central funding distributions for compliance and non-compliance. This proved to be an important step forward for the sport and has resulted in new levels of consistency in the provision of support for players.

RL Cares recognised the concerns players faced around the continuing developments and discussions in relations to concussion and brain health. The high-profile nature of the topic has created anxiety amongst current and former players.

This was highlighted by the case of a prominent, former Sheffield Eagles player and Leeds Rhinos coach who has been diagnosed with life-changing neuro-degenerative disease. Our experience working alongside Mick and his partner prompted the charity to consider what more can be done for players and their families suffering similar challenges. From this, a new Brain Health Fund programme was launched, focusing on fundraising and careful consideration of the types of support the charity could provide to alleviate hardship and distress. This was an important theme for the charity in the latter part of 2023.

Strategically, the focus of RL Cares remained the same: to increase the funds and resources available to allow the charity to fulfil its role with players and the sport's communities. Income levels were increased in 2023, and a record amount of funding was invested in player wellbeing and welfare.

Player wellbeing and welfare

Throughout the last five years the sport has made remarkable progress in the delivery of wellbeing and welfare for people across all sectors of the sport and its communities. RL Cares, working alongside the RFL and member clubs, has played a central role in leadership and management of these key developments. The charity has also been able to fund new activities and services that have kept up with the growth of the women's and wheelchair competitions.

The most significant and positive change has been a shift in the way services are provided to players, a move away from a model of delivery that supported people when they presented with a problem or crisis to a whole-person approach that enables players to adopt positive changes within their own lives and be more successful on and off the pitch.

Through its own fundraising activities, the charity has invested in new roles and resources that are also delivering better outcomes for the sport's wellbeing programme. This includes the appointment of a dedicated Transition Manager, a Wellbeing Curriculums and Programme Manager, counselling and therapeutic services, mentors and wellbeing and welfare officers.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

RL Cares also provides wellbeing support to players involved in the England Performance Unit and England Community Lions: the charity's officers are now embedded within the England men, women, wheelchair and community squads and are regarded as valued and important members of the international programmes.

The availability of education and training grants has been significantly improved. The offer now includes the option to apply for a contribution towards university degree qualifications. Applications and awards for education grants have risen significantly as a result.

The successful development of the charity's relationship and partnership with clubs has been a particular highlight of the last five years. Every full-time club is now compliant with the sport's wellbeing and welfare policy. Player Welfare Managers are fully qualified with all possessing a Level 3 Counselling qualification.

This step has equipped Player Welfare Managers to build effective and positive relationships with players and their families. Working together with the clubs and the sport there is now an ongoing commitment to continuous professional development for all wellbeing and welfare facing staff.

The charity recognises the commitments made by clubs, the RFL and Rugby League Commercial and is grateful of their ongoing commitment and support.

Community

RL Cares also celebrated another fantastic year of supporting communities within our towns and cities in 2023.

We continually strive to care for the people who live, work and play in the villages, towns and cities wherever rugby league is played. This includes all the men, women and children whose lives are touched by the power of sport.

Ahead of the Game

Funded by Movember, we continued to scale and grow the life-affirming Ahead of the Game programme. RL Cares managed the growth of the programme throughout 2023, resulting in mental health and resilience education to over 15,000 young athletes, their parents and their coaches. We trained, funded and supported four community sports foundations to deliver the programme, focusing on areas where mental health needs are greatest. Funding from Movember will enable a further eight community foundations to come onboard to deliver the programme in 2024/25.

RL Cares for the NHS

Our Rugby League Cares for the NHS programme continued to make a huge difference to the lives of NHS employees across Cheshire, Merseyside and the North-West. In 2023 Paul Wood and our dynamic team of former professional rugby league professionals delivered support for over 5,000 NHS frontline workers. Our programme delivers positive behaviour change within areas such as stress and coping, positive relationships, sleep and building resilience.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Offload

RL Cares also delivered its acclaimed Offload mental fitness programme to many other professions; focusing on those big employers within rugby league communities where mental health challenges are high. In 2023 we continued to focus on the construction industry, providing intense interventions to over 800 construction workers across firms such as Kier, Murphys, Drax, Morgan Sindall and SSE. Other support to large employers includes work with Howorth Air Tech, City Fibre, and YMCA.

The charity also supports increasing numbers of rugby league supporters as our Offload programmes continue to be funded and run in partnership with Warrington Wolves, Leeds Rhinos, Featherstone Rovers, Calderdale Community Trust and Sheffield Eagles. The programme will grow further in 2024/25.

We have also begun to support rugby league people working within social care through a meaningful partnership with Aspire CBS. We are piloting the roll out of tailored mental fitness sessions alongside one-to-one wellbeing mentoring with a varied cohort of social care staff.

Core to all of our work to support our communities is genuine partnerships. These partnerships enable the charity to grow our work and support more and more people each year.

Heritage

The charity entered into an in-principal agreement with Wigan council to undertake a feasibility study as to the viability of establishing a museum project at the Wigan Life building. The consultants reported that the project would be feasible subject to the development of robust plans for governance and sustainability. Subject to the report the charity has commitment to working with the authority to developed funding applications to the relevant funding providers to support the creation and development of the museum.

Fundraising and events

Fundraising from events throughout the year proved to be successful. The year started with a successful Presidents Ball attended by the BBC broadcaster Clare Balding CBE and the Speaker of the House of Commons, Sir Lindsey Hoyle. The charity's annual bike ride took place in France alongside the French Rugby League federation and clubs. The year concluded with the hugely success 'An evening with Kevin Sinfield CBE'. Trustees recognised that the success of the events linked with the developing relationships and support of prominent personalities and are confident that this will be a recurring feature moving forward.

Plans for future periods

The trustees note the continued growth of the charity and the subsequent impact of its work on our key beneficiaries and communities. In respect of the ongoing success and achievements the charity remains focused on its strategic objective of generating more income and resources to enable the organisation to deliver more in more impactful ways.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Financial review

The Charity made grants of £84,263 in the year (2022: £94,076). The surplus for the year ended 31 December 2023 was £140,076 (2022: £236,856) leaving the Charity with net assets of £639,546 at 31 December 2023 (2022: £499,470).

The results for the financial period are set out in the Statement of financial activities on page 16. The Charity primarily relies upon charitable grants, commercial partnerships, the membership scheme and voluntary donations to support the Charity objectives.

The Charity is exempt from the requirement to prepare a strategic report on the grounds of its size in accordance with the Companies Act 2006.

Reserves policy

It is the policy of the Trustees for the Charity to maintain unrestricted funds of at least one month's management, administration and support costs. Unrestricted funds at 31 December 2023 were £639,546 (2022: £499,470). The Charity is committed to raising the awareness of its activities, and with its trustees having a lot of experience in Rugby League, they are well placed to promote awareness in clubs around the country.

Grant making policy

The Charity ensures that grants awarded contribute to the delivery of its objectives and priorities by the application of a review and assessment process designed for this purpose.

All grant applications are reviewed to assess the eligibility of the applicant organisation and the activity. Applications which meet the eligibility criteria are assessed via analysis of the applications and all relevant supporting documents.

All applications are reported to the Grants Committee for decisions. The Grants Committee will consider the assessment reports in deciding which applications to support. All successful applications are communicated to the Charity Trustees by a representative who has attended the Grants Committee meeting.

Investment powers

There are no restrictions on the Trustees' power to invest. The Trustees are empowered to make such investments as they consider appropriate.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

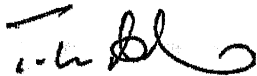
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

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

The trustees' annual report was approved on 12 September 2024 and signed on behalf of the board of trustees by:



Timothy Adams MBE
Trustee

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares

Year ended 31 December 2023

Opinion

We have audited the financial statements of Rugby League Cares (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares *(continued)*

Year ended 31 December 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares *(continued)*

Year ended 31 December 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares *(continued)*

Year ended 31 December 2023

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the group and parent company operates in and how the group and parent company are complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, the Companies Act 2006 and tax compliance regulations.

We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing financial statement disclosures, inspecting correspondence with local tax authorities and evaluating advice received from external tax advisors.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Rugby League Cares

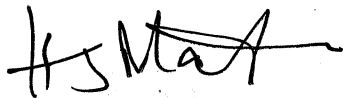
Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares (continued)

Year ended 31 December 2023

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Howard Matthews BA FCA (Senior Statutory Auditor)

**For and on behalf of
Sutton McGrath Hartley
Chartered accountants & statutory auditor
Queensgate House
23 North Park Road
Harrogate
North Yorkshire
HG1 5PD**

Rugby League Cares

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	478,950	1,040,722	1,519,672	1,131,959
Charitable activities	6	41,967	—	41,967	21,685
Other trading activities	7	46,287	30,000	76,287	172,721
Total income		<u>567,204</u>	<u>1,070,722</u>	<u>1,637,926</u>	<u>1,326,365</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	300,147	353,919	648,164	317,119
Expenditure on charitable activities	9,10	126,981	716,803	849,686	772,390
Total expenditure		<u>427,128</u>	<u>1,070,722</u>	<u>1,497,850</u>	<u>1,089,509</u>
Net income and net movement in funds		<u>140,076</u>	<u>—</u>	<u>140,076</u>	<u>236,856</u>
Reconciliation of funds					
Total funds brought forward		499,470	—	499,470	262,614
Total funds carried forward		<u>639,546</u>	<u>—</u>	<u>639,546</u>	<u>499,470</u>

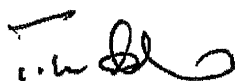
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 19 to 30 form part of these financial statements.

Rugby League Cares
Company Limited by Guarantee
Statement of Financial Position
31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	6,266	8,299
Heritage assets	16	299,755	352,855
		<u>306,021</u>	<u>361,154</u>
Current assets			
Debtors: due within one year	17	87,496	156,414
Debtors: due after more than one year	17	725	1,325
Cash at bank and in hand		573,760	620,770
		<u>661,981</u>	<u>778,509</u>
Creditors: amounts falling due within one year	18	328,456	640,193
Net current assets		<u>333,525</u>	<u>138,316</u>
Total assets less current liabilities		<u>639,546</u>	<u>499,470</u>
Net assets		<u>639,546</u>	<u>499,470</u>
Funds of the charity			
Unrestricted funds		639,546	499,470
Total charity funds	22	<u>639,546</u>	<u>499,470</u>

These financial statements were approved by the board of trustees and authorised for issue 12 September 2024, and are signed on behalf of the board by:



Timothy Adams MBE
Trustee

The notes on pages 19 to 30 form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	140,076	236,856
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	57,681	5,103
Accrued expenses/(income)	(213,598)	111,198
<i>Changes in:</i>		
Trade and other debtors	68,918	(106,961)
Trade and other creditors	(98,139)	(75,065)
Cash generated from operations	(45,062)	171,131
Net cash from operating activities	<u>(45,062)</u>	<u>171,131</u>
Cash flows from investing activities		
Purchase of tangible assets	(2,548)	(3,338)
Net cash used in investing activities	<u>(2,548)</u>	<u>(3,338)</u>
Cash flows from financing activities		
Repayments of borrowings	600	600
Net cash from financing activities	<u>600</u>	<u>600</u>
Net increase in cash and cash equivalents	(47,010)	168,393
Cash and cash equivalents at beginning of year	620,770	452,377
Cash and cash equivalents at end of year	<u>573,760</u>	<u>620,770</u>

The notes on pages 19 to 30 form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is University of Huddersfield, Queensgate, Huddersfield, HD1 3DH.

The charity is a public benefit entity.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- 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.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment	-	25% straight line
Heritage assets - statue	-	2% straight line

Heritage assets

Heritage assets measured under the cost model are recognised initially recorded at acquisition cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

The statue is maintained on an annual basis but it is deemed appropriate to depreciate it over a period of 50 years. The collection of historic documents and memorabilia were capitalised at valuation. Heritage assets are reviewed annually, for impairment and the cost of any impairment will be recognised in the statement of financial activities.

Where information on the cost or value of an asset is not available and cannot be obtained at a cost which is commensurate with the benefits to users of the financial statements, the asset shall not be recognised in the statement of financial position.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Rugby League Cares is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
General donations	12,950	–	12,950
Rugby Football League Limited	466,000	–	466,000
Movember	–	630,206	630,206
Grants			
Lottery Grant	–	101,008	101,008
NHS grants	–	309,508	309,508
	<u>478,950</u>	<u>1,040,722</u>	<u>1,519,672</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
General donations	35,089	–	35,089
Rugby Football League Limited	468,325	–	468,325
Movember	–	273,278	273,278

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Lottery Grant	–	41,000	41,000
NHS grants	–	314,267	314,267
	<u>503,414</u>	<u>628,545</u>	<u>1,131,959</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Activities income	<u>41,967</u>	<u>41,967</u>	<u>21,685</u>	<u>21,685</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising events	27,400	30,000	57,400
Lottery raffle	8,290	–	8,290
Players' memberships	10,597	–	10,597
Management fees	–	–	–
	<u>46,287</u>	<u>30,000</u>	<u>76,287</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising events	46,379	92,438	138,817
Lottery raffle	6,326	–	6,326
Players' memberships	9,578	–	9,578
Management fees	18,000	–	18,000
	<u>80,283</u>	<u>92,438</u>	<u>172,721</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Grants receivable	<u>294,245</u>	<u>353,919</u>	<u>648,164</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Grants receivable	<u>21,146</u>	<u>295,973</u>	<u>317,119</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grant making	126,981	716,803	843,784
Governance costs	<u>5,902</u>	<u>—</u>	<u>5,902</u>
	<u>132,883</u>	<u>716,803</u>	<u>849,686</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grant making	342,160	425,010	767,170
Governance costs	<u>5,220</u>	<u>—</u>	<u>5,220</u>
	<u>347,380</u>	<u>425,010</u>	<u>772,390</u>

10. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Grant making	126,981	—	126,981	342,160
Governance costs	<u>—</u>	<u>5,902</u>	<u>5,902</u>	<u>5,220</u>
	<u>126,981</u>	<u>5,902</u>	<u>132,883</u>	<u>347,380</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Analysis of grants

	2023 £	2022 £
Grants to institutions		
Club Foundation distributions	13,123	47,965
Hardship grants	13,833	16,142
Education grants	57,307	29,969
Total grants	<u>84,263</u>	<u>94,076</u>

12. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	57,681	5,103
Fees payable for the audit of the financial statements	2,742	2,525
Accountancy fees	<u>3,160</u>	<u>2,695</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	631,916	503,384
Social security costs	60,798	47,774
Employer contributions to pension plans	29,290	14,287
Other employee benefits	<u>15,556</u>	<u>27,144</u>
	<u>737,560</u>	<u>592,589</u>

The welfare support staff costs of £272,055 (2022: £146,230) are included in the above figures.

The average head count of employees during the year was 20 (2022: 17). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Fundraising	12	10
Players' welfare	4	3
Administration	<u>2</u>	<u>2</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2023 No.	2022 No.
£60,000 to £69,999	0	1
£70,000 to £79,999	1	1
£80,000 to £89,999	<u>1</u>	<u>0</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2023

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year trustees received reimbursed expenses of £310.

15. Tangible fixed assets

	Office equipment £
Cost	
At 1 January 2023	20,415
Additions	2,548
At 31 December 2023	<u>22,963</u>
Depreciation	
At 1 January 2023	12,116
Charge for the year	4,581
At 31 December 2023	<u>16,697</u>
Carrying amount	
At 31 December 2023	<u>6,266</u>
At 31 December 2022	<u>8,299</u>

16. Heritage assets

The heritage assets include a bronze statue at Wembley, which is held at cost. Sports memorabilia were valued in 2013. The directors confirm that both of the heritage assets do not require any impairment.

	Heritage assets held at cost £	Heritage assets held at valuation £	Total £
Cost or valuation			
At 1 January 2023 and 31 December 2023	<u>295,105</u>	<u>57,750</u>	<u>352,855</u>
Depreciation			
At 1 January 2023	—	—	—
Charge for the year	53,100	-	53,100
At 31 December 2023	<u>53,100</u>	<u>-</u>	<u>53,100</u>
Carrying amount			
At 31 December 2023	<u>242,005</u>	<u>57,750</u>	<u>299,755</u>
At 31 December 2022	<u>295,105</u>	<u>57,750</u>	<u>352,855</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

17. Debtors

Debtors falling due within one year are as follows:

	2023	2022
	£	£
Trade debtors	73,715	24,973
Loans	600	600
Other debtors	13,181	130,841
	<u>87,496</u>	<u>156,414</u>

Debtors falling due after one year are as follows:

	2023	2022
	£	£
Loans	725	1,325
	<u>725</u>	<u>1,325</u>

18. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	274,959	488,557
Social security and other taxes	20,355	8,090
Other creditors	33,142	143,546
	<u>328,456</u>	<u>640,193</u>

19. Deferred income

	2023	2022
	£	£
Amount deferred in year	259,303	444,508

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £29,290 (2022: £14,287).

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

21. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	<u>499,470</u>	<u>567,204</u>	<u>(427,128)</u>	<u>639,546</u>

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	<u>262,614</u>	<u>605,382</u>	<u>(368,526)</u>	<u>499,470</u>

Restricted funds

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
Restricted Fund	<u>—</u>	<u>1,070,722</u>	<u>(1,070,722)</u>	<u>—</u>

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
Restricted Fund	<u>—</u>	<u>720,983</u>	<u>(720,983)</u>	<u>—</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

22. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	6,266	6,266
Heritage assets	299,755	299,755
Current assets	661,981	661,981
Creditors less than 1 year	(328,456)	(328,456)
Creditors greater than 1 year	—	—
Net assets	<u>639,546</u>	<u>639,546</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	8,299	8,299
Heritage assets	352,855	352,855
Current assets	778,509	778,509
Creditors less than 1 year	(640,193)	(640,193)
Creditors greater than 1 year	—	—
Net assets	<u>499,470</u>	<u>499,470</u>

23. Analysis of changes in net debt

	At 1 Jan 2023 £	Cash flows £	At 31 Dec 2023 £
Cash at bank and in hand	<u>620,770</u>	<u>(47,010)</u>	<u>573,760</u>

24. Related parties

The Rugby Football League is a debtor to the charity for £46,167 (2022 £130,841); the creditor balance is nil. (2022: £117,000).

The RFL Benevolent Fund, which has common trustees, was a creditor of Rugby League Cares for £26,660 (2022: £25,000).

RUGBY LEAGUE CARES

England & Wales - Charity number 1150763

Accounts

COMPANY REGISTRATION NUMBER: 8172940
CHARITY REGISTRATION NUMBER: 1150763

Rugby League Cares
Company Limited by Guarantee
Financial Statements
31 December 2022

HOWARD MATTHEWS PARTNERSHIP

Chartered accountants & statutory auditor
Queensgate House
23 North Park Road
Harrogate
North Yorkshire
HG1 5PD

Rugby League Cares
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Year ended 31 December 2022

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Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name Rugby League Cares
Charity registration number 1150763
Company registration number 8172940
Principal office and registered office University of Huddersfield
Queensgate
Huddersfield
HD1 3DH

The trustees

Timothy Adams MBE
David Hinchliffe
Nicola Frampton (Resigned 1 June 2023)
Karen Moorhouse
Neville Smith
Jane Walton
Kevin Sinfield OBE (Appointed 27 January 2022)
Beth Sutcliffe (Appointed 28 April 2022)
Gary Hetherington (Appointed 1 June 2023)

Auditor

Howard Matthews Partnership
Chartered accountants & statutory auditor
Queensgate House
23 North Park Road
Harrogate
North Yorkshire
HG1 5PD

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Structure, governance and management

The Trustees are appointed and removed from office by a majority of the Trustees of Rugby League Cares. The Trustees act as key management personnel for the Charity, and are responsible for the day to day running of the Charity.

New trustees are chosen with a view to ensuring that the Board contains an appropriate balance of experience relevant to the requirements of the operations of the Charity and there is a training policy for new trustees. All trustees are updated on changes in policy and law as they arise, as advised by at The Rugby Football League (RFL), external auditors, and bankers.

The Board of Trustees aims to meet quarterly to meet the on-going commitments of the Charity. Day to day management of Rugby League Cares is handled by its general manager, Chris Rostron.

Risk management

During the financial period the Trustees have reviewed the major risks to which the Charity is exposed, particularly those related to the finances of the Charity. The Trustees have considered the appropriate policies, procedures and systems and are confident that they are adequate to mitigate the Charity's exposure to the major risks.

The Trustees ensure internal financial control is maintained by having a system of periodic management information reports, clear administrative and financial procedures and clear lines of accounting. No fundamental weaknesses in systems and controls have been identified in the period.

The Trustees consider that an internal audit function is not required based on the relative size of the Charity, the risks identified, and controls in place to mitigate these risks.

In the opinion of the Trustees, the Charity has ensured that under normal conditions, risks are mitigated to an acceptable level in its day to day operations.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Objectives and activities

The objectives of the Charity as set out in the trust deed dated 11 February 2013 are:

Organising or providing assistance in the organisation and provision of facilities which will enable and encourage pupils of schools and universities and members of youth organisations in any part of the United Kingdom or other foreign jurisdiction to play rugby league and other games or sports and thereby assist in ensuring that due attention is given to the physical education and development of such pupils, as well as to the development and occupation of their minds.

The promotion of community participation in healthy recreation, in particular by the provision of such financial and other assistance as the Trustees shall deem fit for the provision, establishment, development and improvement of facilities for the playing of rugby league (or rugby league in conjunction with other sports).

Advancing the education of the public at large in all matters relating to the heritage, history and development of rugby league and its antecedents.

To provide financial assistance to persons who play or who have played or who are or have been associated with the game of rugby league in the United Kingdom or other foreign jurisdiction and who are in need of support by reason of poverty, age or physical or mental infirmity or disability.

Public benefit

The Trustees are aware of the Charity Commission's advice on Charities and Public Benefit.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities for the financial period.

The Charity will strive to provide assistance to people associated with the sport of Rugby League by helping them to lead a positive and healthy lifestyle through the delivery of high quality sports, educational and health based activities. It will achieve this by continuing to concentrate on the key areas, which are:

- To support Rugby League at all levels, particularly for those that play, have played, run or have previously run the sport at a professional level;
- To use Rugby League as a force for positive behavioural change and measurable improvements to individual health and wellbeing, particularly with those living in communities near to where the sport is played and most affected by poor socio-economic circumstance and life opportunities;
- To use Rugby League to inspire greater participation in physical activity;
- To develop sufficient finances to enable those with permanent serious injuries assistance when breakthroughs in medical treatment occur;
- To use the unique history of the sport to inspire communities to learn more about Rugby League, their community and the people that have lived and worked there in the past;
- To use Rugby League to reach and serve the widest and most diverse audience possible in arts and cultural activities, breaking down barriers to social groups not traditionally associated with museums,

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

arts and cultural activities such as dance and other arts forms;

- To encourage greater interest in Rugby League either as a player, spectator or viewer.

Achievements and performance

2022 proved to be one of the most successful years in the charity's history, although it was a year of two halves.

The Covid-19 pandemic was ultimately burning out and life would return to near normality towards the end of the year. However, whilst the pandemic was in retreat, a new war in Europe would emerge and the resultant effects on the economy - rising inflation and a cost-of-living crisis - had a significant impact on the sport and its communities.

It was Covid-19 that made the biggest impact at the start of the year. Uncertainty towards the end of 2021 caused by a new variant and the prospect of more restrictions forced the governing body and the RL Benevolent Fund to take the tough decision to cancel the RFL President's Ball in January. The health risks to attendees, and the financial consequences of a late cancellation made running the event impossible.

The postponed RLWC2021 was delivered at the end of the year and proved to be a tremendous showcase for the sport. Its defining achievement was that it brought together the whole sport in celebration of what was the most inclusive international sports tournament ever hosted. The charities played their part like never before, providing both a protective and proactive programme of wellbeing and welfare education to every competing player, alongside our more traditional role of crisis interventions and support for a small number of overseas players.

The focus on a prevention would become the defining characteristic of the charity's work across all programmes throughout 2022.

Player wellbeing and welfare

In the year, we have spent £314,474 providing care and assistance to those seeking our support. The year was an affirming one for the player wellbeing and welfare programme. Now in its fourth year since RL Cares assumed responsibility from the RFL, the focus remained on enabling the sport's players to lead flourishing lives both on and off the field.

Successfully delivering this outcome remained challenging post-pandemic and in the face of the economic downturn. The number of players seeking support from the charity for mental illness or who

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

were in crisis remained stubbornly high: however, analysis of the data highlighted a shift in those making use of the facilities. Full-time player numbers stabilised, which was encouraging, but this was countered by increases across a much broader constituency including women, wheelchair and the community game, as well as from administrators at clubs, the RFL and Super League.

The charity completed its restructure and move away from Sporting Chance with the appointment of Dave Kirk as the game's first full-time psychotherapist. Dave's appointment enabled the charity to expand support without significant increases in costs, and assistance was provided to every individual who sought help.

There were a small number of serious incidents in the year which proved to be challenging for the wellbeing and welfare team, although the response from the charity ultimately provided much valued support and made a difference to the families involved.

In light of the ongoing challenges faced by the sport RL Cares, working alongside the RFL, launched a review of wellbeing and welfare provision. A working group representative of the sport was formed to lead on the review.

The review made an in-depth appraisal of the sport's wellbeing and welfare provision. It considered best practice from other sports, examined the costs of welfare and the various options on structure and delivery mechanisms.

As part of the process, an audit of provision was undertaken with all full-time clubs. The audit provided a benchmark on the sport's current provision against its welfare policy, as well as identifying areas of high-quality delivery and improvement.

The result of the review and audit highlighted significant areas of improvement for the sport, with the priorities in 2023 focused on every full-time club becoming compliant with the welfare policy. Senior leaders in clubs and the RFL backed the recommendations of the review and the charity established comprehensive structures to ensure that clubs' welfare provision could quickly become compliant with the sport's policies and operational rules.

Significant skills gaps were identified amongst the majority of the club player welfare managers and a new partnership was established with Manchester UCEN which would see a rolling programme of continuous professional development for the sport's welfare personnel. This focus on the development of people will be a defining feature of the charity's wellbeing and welfare programme in the future.

To complement increasing standards in clubs and across the sport, RL Cares created a new role within its wellbeing and welfare team and appointed Steve Hardisty as Wellbeing and Special Projects Manager. The role supports the sport's welfare staff to lead a more salutogenic approach to wellbeing provision, one that is more focused on health and not disease (mental ill health).

Transition and successful retirements remained an important focus for RL Cares. Considerable work was undertaken by Transition Manager Francis Stephenson to develop an online Rugby League Player Portal. Funded and developed by the charity, the facility is a 'one-stop shop' for players seeking good quality, up-to-date information related to their wellbeing, welfare and life outside Rugby League. Feedback from across the sport has been exceptional.

Awareness and recognition of the charity increased amongst the playing community and within the senior leadership at clubs throughout the year. The sport's anonymous survey of players highlighted that 92 per cent valued player welfare provision.

The wellbeing and welfare teams' year concluded with them becoming embedded within the three

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

England teams participating in RLWC2021. Each squad benefitted from the support of Steve McCormack, Steve Hardisty and Francis Stephenson in the build up to, and during the tournament. This was the first time the England performance teams had access to full-time provision in this way.

In conclusion, the year was ultimately about establishing clear standards and the creation of new structures, facilities and services reflective of the sport's needs. These positive developments enabled the charity to form strong working relationships with stakeholders, to focus on the continuous development of the people responsible for wellbeing and welfare provision, and as a result drive continued improvement to provision and outcomes for those involved with the professional game.

Community

2022 was another year of expansion and growth for the charity's community programmes. The community team expanded with a series of new appointments designed to enable the team to deliver an enormously challenging programme of work linked to the ongoing partnership with Movember and RLWC2021. New opportunities emerged with the NHS and a small number of new commercial partners.

A new project was initiated with support from Movember designed to support the development of Offload within the construction industry.

The focus of employing current and former professional players remained key, with the appointments of:

Bob Beswick (ex-Wigan, Leigh, Toronto and Ireland).
Damian Gibson (ex-Leeds, Halifax)
Cory Ashton (Sheffield Eagles)
Amy Hardcastle (Leeds and England).

The community programmes secured over £1.2m in funding and continued to deliver outstanding results for communities and the charity's partners throughout the year.

Ahead of the Game

Following a hugely successful partnership with Movember for RLWC2021, RL Cares was appointed the UK implementation partner for the globally renowned 'Ahead of the Game' programme. The role for RL Cares also involved the growth of the programme across sport throughout the UK.

Since the completion of the RLWC201, the project - which supported over 11,000 children and young people - has continued to support over 10,000 under-12s to under-18s and enabled them to protect their mental fitness, and 'help a team-mate' who is struggling. Support is also available to parents and coaches.

Scaling What Works

Our partnership with Movember continued to expand with the provision of additional funding for the RL Cares Offload programme. The funding is enabling the charity to work alongside the construction industry. The aim is for the programme to support thousands of employees within the sector to lead more positive, healthy and successful lives.

The construction sector is particularly affected by mental ill health, recording the highest number of male suicides against any other industry. RL Cares is proud to work alongside the construction sector and open up new opportunities for the sport.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Offload

Offload has supported thousands of adults across the sport's communities, providing workshops and support to enable people to improve their mental fitness, resilience and wellbeing. Offload continues to work in partnership with club foundations and businesses within the sport's communities.

Examples of where the programme is currently running include SSE, Howorth Air Technology, Aspire CBS, West Yorkshire Fire Service, Slater Heelis, and most recently, Kellogg's. Outcomes include:

- 99.68 per cent of participants have a better understanding of their health and wellbeing needs;
- 98.72 per cent of participants have better coping strategies;
- 95.19 per cent of participants have a stronger support network meaning they feel less lonely and isolated;
- 94.87 per cent of participants are more likely to speak to their family/friends about their mental health;
- 80.77 per cent of participants are more likely to access their GP or mental health service to discuss their mental health;
- 88.46 per cent of participants have an increased motivation to improve their education, training and/or employment situation.

RL Cares for the NHS

RL Cares for the NHS is currently working with over 20,000 NHS employees in the North West. After unprecedented challenges during the pandemic, NHS employees have struggled significantly with their mental fitness and wellbeing. RL Cares is being funded by the NHS to support staff wellbeing through one-to-one support, mentoring and group education workshops. In the last 12 months we have supported over 9,000 NHS employees, in departments including A&E, Urgent Care, Paediatrics, Oncology and many more. NHS staff have reported feeling more valued, supported and able to care for themselves.

Heritage

Following the disappointment of the 'George Hotel', the charity reviewed its position in relation to the National Rugby League Museum project. New interest was expressed and the trustees agreed to undertake a comprehensive feasibility study into these opportunities. This in-depth appraisal will enable the sport to make an informed decision about the future of the project and its viability in the short and medium term.

Fundraising and events

After the early cancellation of the President's Ball, the fundraising, events and communications team still managed to achieve their best year yet, delivering two outstanding events, the Empire State 500 challenge and a historic RL Hall of Fame induction dinner later in the year.

The fundraising target for the Empire State 500, a 550-mile off-road bike ride from Niagara Falls to Central Park in the heart of New York city, was smashed with over £45,000 raised during the week-long challenge. The ride was the charity's most technically demanding and complicated event in terms of planning, organisation and delivery. Despite the logistical challenges, the charity's team, led by Catherine Maddy, John Ledger and Tracey Barr delivered the biggest and best fundraiser for RL Cares to date.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

The charity was grateful for the outstanding support received from riders and sponsors including Adrian Morley, Nathan McAvoy, Kevin Walton (Managing Director of the event's title sponsors UK Red Security), Neville Smith (former Sky Sports producer and MD of In Touch Productions) and James Elston (MD of Boiler Central).

The culmination of the year, saw the charity join forces with the RFL, Women in Rugby League and Wigan Council to host a very special RL Hall of Fame induction ceremony and celebration dinner. Organised to take place during RLWC2021, RL Cares had the honour and privilege of organising the historic inaugural inductions of the RL Hall of Fame's first ever female inductees Sally Milburn, Lisa McIntosh and Brenda Dobek. Four players were also inducted into the men's Hall of Fame - Adrian Morley, Clive Sullivan, Andy Farrell and David Watkins.

Over 350 guests packed into The Edge, Wigan to witness the inductions and show their respect to the sport's greatest ever players.

Financial review

The Charity made grants of £94,076 in the year (2021: £59,650). The surplus for the year ended 31 December 2022 was £236,856 (2021: £94,014) leaving the Charity with net assets of £499,470 at 31 December 2022 (2021: £262,614).

The results for the financial period are set out in the Statement of financial activities on page 15. The Charity primarily relies upon charitable grants, commercial partnerships, the membership scheme and voluntary donations to support the Charity objectives.

The Charity is exempt from the requirement to prepare a strategic report on the grounds of its size in accordance with the Companies Act 2006.

Reserves policy

It is the policy of the Trustees for the Charity to maintain unrestricted funds of at least one month's management, administration and support costs. Unrestricted funds at 31 December 2022 were £499,470 (2021: £262,614). The Charity is committed to raising the awareness of its activities, and with its trustees having a lot of experience in Rugby League, they are well placed to promote awareness in clubs around the country.

Plans for future periods

As we look forward, the strategic focus of the charities remains the same, secure more funding and resources, to help more people in more significant and impactful ways and lead them to a healthier and more prosperous life.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Grant making policy

The Charity ensures that grants awarded contribute to the delivery of its objectives and priorities by the application of a review and assessment process designed for this purpose.

All grant applications are reviewed to assess the eligibility of the applicant organisation and the activity. Applications which meet the eligibility criteria are assessed via analysis of the applications and all relevant supporting documents.

All applications are reported to the Grants Committee for decisions. The Grants Committee will consider the assessment reports in deciding which applications to support. All successful applications are communicated to the Charity Trustees by a representative who has attended the Grants Committee meeting.

Investment powers

There are no restrictions on the Trustees' power to invest. The Trustees are empowered to make such investments as they consider appropriate.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

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

The trustees' annual report was approved on 9 August 2023 and signed on behalf of the board of trustees by:

Timothy Adams MBE
Trustee

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares

Year ended 31 December 2022

Opinion

We have audited the financial statements of Rugby League Cares (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares *(continued)*

Year ended 31 December 2022

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares *(continued)*

Year ended 31 December 2022

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the group and parent company operates in and how the group and parent company are complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, the Companies Act 2006 and tax compliance regulations. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing financial statement disclosures,

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares *(continued)*

Year ended 31 December 2022

inspecting correspondence with local tax authorities and evaluating advice received from external tax advisors.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Howard Matthews BA FCA (Senior Statutory Auditor)

For and on behalf of
Howard Matthews Partnership
Chartered accountants & statutory auditor
Queensgate House
23 North Park Road
Harrogate
North Yorkshire
HG1 5PD

9 August 2023

Rugby League Cares

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	503,414	628,545	1,131,959	924,202
Charitable activities	6	21,685	–	21,685	31,031
Other trading activities	7	80,283	92,438	172,721	78,080
Total income		<u>605,382</u>	<u>720,983</u>	<u>1,326,365</u>	<u>1,033,313</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	21,146	295,973	317,119	556,153
Expenditure on charitable activities	9,10	347,380	425,010	772,390	383,146
Total expenditure		<u>368,526</u>	<u>720,983</u>	<u>1,089,509</u>	<u>939,299</u>
Net income and net movement in funds		<u>236,856</u>	<u>–</u>	<u>236,856</u>	<u>94,014</u>
Reconciliation of funds					
Total funds brought forward		262,614	–	262,614	168,600
Total funds carried forward		<u>499,470</u>	<u>–</u>	<u>499,470</u>	<u>262,614</u>

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

The notes on pages 19 to Error! Bookmark not defined. form part of these financial statements.

Rugby League Cares
Company Limited by Guarantee
Statement of Financial Position
31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	15	8,299	10,064
Heritage assets	16	352,855	352,855
		<u>361,154</u>	<u>362,919</u>
Current assets			
Debtors: due within one year	17	156,414	39,453
Debtors: due after more than one year	17	1,325	11,925
Cash at bank and in hand		620,770	452,377
		<u>778,509</u>	<u>503,755</u>
Creditors: amounts falling due within one year	18	<u>640,193</u>	<u>487,060</u>
Net current assets		<u>138,316</u>	<u>16,695</u>
Total assets less current liabilities		499,470	379,614
Creditors: amounts falling due after more than one year	19	–	117,000
Net assets		<u>499,470</u>	<u>262,614</u>
Funds of the charity			
Unrestricted funds		499,470	262,614
Total charity funds	22	<u>499,470</u>	<u>262,614</u>

For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The statement of financial position
continues on the following page.

The notes on pages 19 to Error! Bookmark not defined. form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 December 2022

These financial statements were approved by the board of trustees and authorised for issue on 9 August 2023, and are signed on behalf of the board by:

Timothy Adams MBE
Trustee

The notes on pages 19 to Error! Bookmark not defined. form part of these financial statements.

Rugby League Cares
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 December 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income	236,856	94,014
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,103	4,269
Accrued expenses	111,198	212,558
<i>Changes in:</i>		
Trade and other debtors	(106,961)	84,297
Trade and other creditors	(75,065)	(146,599)
Cash generated from operations	<u>171,131</u>	<u>248,539</u>
Net cash from operating activities	<u>171,131</u>	<u>248,539</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(3,338)</u>	<u>(9,198)</u>
Net cash used in investing activities	<u>(3,338)</u>	<u>(9,198)</u>
Cash flows from financing activities		
Repayments of borrowings	<u>600</u>	<u>600</u>
Net cash from financing activities	<u>600</u>	<u>600</u>
Net increase in cash and cash equivalents	168,393	239,941
Cash and cash equivalents at beginning of year	<u>452,377</u>	<u>212,436</u>
Cash and cash equivalents at end of year	<u>620,770</u>	<u>452,377</u>

The notes on pages 19 to Error! Bookmark not defined. form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is University of Huddersfield, Queensgate, Huddersfield, HD1 3DH.

The charity is a public benefit entity.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- 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.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment - 25% straight line

Heritage assets

Heritage assets measured under the cost model are recognised initially recorded at acquisition cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

The statue will be maintained in as near new condition as possible and repairs, should they be needed, carried out promptly and professionally. The collection of historic documents and memorabilia were capitalised at valuation. Heritage assets are reviewed annually, for impairment and the cost of any impairment will be recognised in the statement of financial activities.

Where information on the cost or value of an asset is not available and cannot be obtained at a cost which is commensurate with the benefits to users of the financial statements, the asset shall not be recognised in the statement of financial position.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Rugby League Cares is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
General donations	35,089	–	35,089
Rugby Football League Limited	468,325	–	468,325
Movember	–	273,278	273,278
The Francis Arthur Brookes Charitable Trust	–	–	–
Grants			
Lottery Grant	–	41,000	41,000
NHS grants	–	314,267	314,267
Offload	–	–	–
	<u>503,414</u>	<u>628,545</u>	<u>1,131,959</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
General donations	126,143	–	126,143
Rugby Football League Limited	471,870	–	471,870
Movember	–	126,362	126,362
The Francis Arthur Brookes Charitable Trust	7,500	–	7,500
Grants			
Lottery Grant	–	87,232	87,232
NHS grants	–	60,825	60,825
Offload	–	44,270	44,270
	<u>605,513</u>	<u>318,689</u>	<u>924,202</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Activities income	<u>21,685</u>	<u>21,685</u>	<u>31,031</u>	<u>31,031</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising events	46,379	92,438	138,817
Lottery raffle	6,326	–	6,326
Membership scheme	9,578	–	9,578
Management fees	18,000	–	18,000
	<u>80,283</u>	<u>92,438</u>	<u>172,721</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising events	20,598	26,278	46,876
Lottery raffle	2,055	–	2,055
Membership scheme	11,149	–	11,149
Management fees	18,000	–	18,000
	<u>51,802</u>	<u>26,278</u>	<u>78,080</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Grants receivable	<u>21,146</u>	<u>295,973</u>	<u>317,119</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Grants receivable	<u>423,279</u>	<u>132,874</u>	<u>556,153</u>

The welfare support staff costs of £176,230 (2021: £171,726) are included in the above figures.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grant making	342,160	425,010	767,170
Support costs	5,220	–	5,220
	<u>347,380</u>	<u>425,010</u>	<u>772,390</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grant making	166,253	212,093	378,346
Support costs	4,800	–	4,800
	<u>171,053</u>	<u>212,093</u>	<u>383,146</u>

In costs of raising donations and legacies - Grants receivable (note 9) includes welfare support staff costs of £171,726 (2020: £115,817).

10. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Grant making	767,170	–	767,170	378,346
Governance costs	–	5,220	5,220	4,800
	<u>767,170</u>	<u>5,220</u>	<u>772,390</u>	<u>383,146</u>

11. Analysis of grants

	2022 £	2021 £
Grants to institutions		
Club Foundation distributions	17,745	22,199
Hardship grants	16,142	7,575
Education grants	29,969	29,876
	<u>63,856</u>	<u>59,650</u>
Total grants	<u>63,856</u>	<u>59,650</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

12. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	5,103	4,269
Fees payable for the audit of the financial statements	2,525	2,325
Accountancy fees	2,695	2,475
	<u> </u>	<u> </u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	503,384	395,930
Social security costs	47,774	37,585
Employer contributions to pension plans	14,287	14,844
Other employee benefits	27,144	8,590
	<u>592,589</u>	<u>456,949</u>

The average head count of employees during the year was 17 (2021: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Administration	15	9
	<u> </u>	<u> </u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2022	2021
	No.	No.
£60,000 to £69,999	1	–
£70,000 to £79,999	1	2
	<u> </u>	<u> </u>
	2	2

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year trustees received reimbursed expenses of £256.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

15. Tangible fixed assets

	Office equipment £
Cost	
At 1 January 2022	17,076
Additions	3,338
At 31 December 2022	<u>20,414</u>
Depreciation	
At 1 January 2022	7,012
Charge for the year	5,103
At 31 December 2022	<u>12,115</u>
Carrying amount	
At 31 December 2022	<u>8,299</u>
At 31 December 2021	<u>10,064</u>

16. Heritage assets

The heritage assets include a bronze statue at Wembley, which is held at cost. Sports memorabilia were valued in 2013. The directors confirm that both of the heritage assets do not require any impairment.

	Heritage assets held at cost £	Heritage assets held at valuation £	Total £
Cost or valuation			
At 1 January 2022 and 31 December 2022	<u>295,105</u>	<u>57,750</u>	<u>352,855</u>
Accumulated depreciation			
At 1 January 2022 and 31 December 2022	<u>–</u>	<u>–</u>	<u>–</u>
Carrying amount			
At 31 December 2022	<u>295,105</u>	<u>57,750</u>	<u>352,855</u>
At 31 December 2021	<u>295,105</u>	<u>57,750</u>	<u>352,855</u>

17. Debtors

Debtors falling due within one year are as follows:

	2022	2021
	£	£
Trade debtors	24,973	4,364
Prepayments and accrued income	–	6,379
Loans	600	600
Other debtors	130,841	28,110
	<u>156,414</u>	<u>39,453</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

17. Debtors *(continued)*

Debtors falling due after one year are as follows:

	2022	2021
	£	£
Loans	1,325	1,925
Other debtors	–	10,000
	<u>1,325</u>	<u>11,925</u>

18. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	488,557	377,359
Social security and other taxes	8,090	8,800
Other creditors	143,546	100,901
	<u>640,193</u>	<u>487,060</u>

19. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Other creditors	–	117,000
	<u>–</u>	<u>117,000</u>

20. Deferred income

	2022	2021
	£	£
Amount deferred in year	444,508	327,976
	<u>444,508</u>	<u>327,976</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £14,287 (2021: £14,844).

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

22. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 22	Income £	Expenditure £	At 31 December r 2022 £
General funds	<u>262,614</u>	<u>605,382</u>	<u>(368,526)</u>	<u>499,470</u>

	At 1 January 20 21	Income £	Expenditure £	At 31 December 2021 £
General funds	<u>168,600</u>	<u>688,346</u>	<u>(594,332)</u>	<u>262,614</u>

Restricted funds

	At 1 January 20 22	Income £	Expenditure £	At 31 December r 2022 £
Restricted Fund	<u>–</u>	<u>720,983</u>	<u>(720,983)</u>	<u>–</u>

	At 1 January 20 21	Income £	Expenditure £	At 31 December 2021 £
Restricted Fund	<u>–</u>	<u>344,967</u>	<u>(344,967)</u>	<u>–</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

23. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	8,299	8,299
Heritage assets	352,855	352,855
Current assets	778,509	778,509
Creditors less than 1 year	(640,193)	(640,193)
Creditors greater than 1 year	—	—
Net assets	<u>499,470</u>	<u>499,470</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	10,064	10,064
Heritage assets	352,855	352,855
Current assets	503,755	503,755
Creditors less than 1 year	(487,060)	(487,060)
Creditors greater than 1 year	(117,000)	(117,000)
Net assets	<u>262,614</u>	<u>262,614</u>

24. Analysis of changes in net debt

	At 1 Jan 2022 £	Cash flows £	At 31 Dec 2022 £
Cash at bank and in hand	<u>452,377</u>	<u>168,393</u>	<u>620,770</u>

25. Related parties

The Rugby Football League is a debtor to the charity for £130,841 (2021: £38,110) as well as a creditor of the charity for £117,000 (2021: £217,000).

The RFL Benevolent Fund, which has common trustees, was a creditor of Rugby League Cares for £25,000 (2021: NIL).

RUGBY LEAGUE CARES

England & Wales - Charity number 1150763

Accounts

COMPANY REGISTRATION NUMBER: 8172940
CHARITY REGISTRATION NUMBER: 1150763

Rugby League Cares
Company Limited by Guarantee
Financial Statements
31 December 2021

HOWARD MATTHEWS PARTNERSHIP
Chartered accountants & statutory auditor
Queensgate House
23 North Park Road
Harrogate
North Yorkshire
HG1 5PD

TUESDAY



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Rugby League Cares
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2021

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Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name Rugby League Cares
Charity registration number 1150763
Company registration number 8172940
Principal office and registered office University of Huddersfield
Queensgate
Huddersfield
HD1 3DH

The trustees

Timothy Adams MBE
David Hinchliffe
Nicola Frampton
Karen Moorhouse
Neville Smith
Jane Walton
Kevin Sinfield OBE
Beth Sutcliffe

(Appointed 27 January 2022)
(Appointed 28 April 2022)

Auditor

Howard Matthews Partnership
Chartered accountants & statutory auditor
Queensgate House
23 North Park Road
Harrogate
North Yorkshire
HG1 5PD

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

Structure, governance and management

The Trustees are appointed and removed from office by a majority of the Trustees of Rugby League Cares. The Trustees act as key management personnel for the Charity, and are responsible for the day to day running of the Charity.

New trustees are chosen with a view to ensuring that the Board contains an appropriate balance of experience relevant to the requirements of the operations of the Charity and there is a training policy for new trustees. All trustees are updated on changes in policy and law as they arise, as advised by at The Rugby Football League (RFL), external auditors, and bankers.

Any person can apply to become a member of Rugby League Cares and must be approved by the Board, who shall have absolute discretion as to the admission to membership.

The Board of Trustees aims to meet quarterly to meet the on-going commitments of the Charity. Day to day management of Rugby League Cares is handled by its general manager, Chris Rostron.

Risk management

During the financial period the Trustees have reviewed the major risks to which the Charity is exposed, particularly those related to the finances of the Charity. The Trustees have considered the appropriate policies, procedures and systems and are confident that they are adequate to mitigate the Charity's exposure to the major risks.

The Trustees ensure internal financial control is maintained by having a system of periodic management information reports, clear administrative and financial procedures and clear lines of accounting. No fundamental weaknesses in systems and controls have been identified in the period.

The Trustees consider that an internal audit function is not required based on the relative size of the Charity, the risks identified, and controls in place to mitigate these risks.

In the opinion of the Trustees, the Charity has ensured that under normal conditions, risks are mitigated to an acceptable level in its day to day operations.

Objectives and activities

The objectives of the Charity as set out in the trust deed dated 11 February 2013 are:

Organising or providing assistance in the organisation and provision of facilities which will enable and encourage pupils of schools and universities and members of youth organisations in any part of the United Kingdom or other foreign jurisdiction to play rugby league and other games or sports and thereby assist in ensuring that due attention is given to the physical education and development of such pupils, as well as to the development and occupation of their minds.

The promotion of community participation in healthy recreation, in particular by the provision of such financial and other assistance as the Trustees shall deem fit for the provision, establishment, development and improvement of facilities for the playing of rugby league (or rugby league in conjunction with other sports).

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

Advancing the education of the public at large in all matters relating to the heritage, history and development of rugby league and its antecedents.

To provide financial assistance to persons who play or who have played or who are or have been associated with the game of rugby league in the United Kingdom or other foreign jurisdiction and who are in need of support by reason of poverty, age or physical or mental infirmity or disability.

Public benefit

The Trustees are aware of the Charity Commission's advice on Charities and Public Benefit.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities for the financial period.

The Charity will strive to provide assistance to people associated with the sport of Rugby League by helping them to lead a positive and healthy lifestyle through the delivery of high quality sports, educational and health based activities. It will achieve this by continuing to concentrate on the key areas, which are:

- To support Rugby League at all levels, particularly for those that play, have played, run or have previously run the sport at a professional level;
- To use Rugby League as a force for positive behavioural change and measurable improvements to individual health and wellbeing, particularly with those living in communities near to where the sport is played and most affected by poor socio-economic circumstance and life opportunities;
- To use Rugby League to inspire greater participation in physical activity;
- To develop sufficient finances to enable those with permanent serious injuries assistance when breakthroughs in medical treatment occurs;
- To use the unique history of the sport to inspire communities to learn more about Rugby League, their community and the people that have lived and worked there in the past;
- To use Rugby League to reach and serve the widest and most diverse audience possible in arts and cultural activities, breaking down barriers to social groups not traditionally associated with museums, arts and cultural activities such as dance and other arts forms;
- To encourage greater interest in Rugby League either as a player, spectator or viewer.

Achievements and performance

As the Covid-19 pandemic continued, there was an unprecedented level of demand for the services of Rugby League Cares throughout 2021.

Everyone involved with the charity continued to rise to the challenge of providing help where it was needed. We were proud to support those making extraordinary personal sacrifices to keep the sport going and privileged to work alongside people across our communities.

As the sport navigated its way through the pandemic, its ultimate reopening and the welcome return of fans, the Player Welfare team continued to provide a range of support services to players after their retirement and to assist those suffering hardship and distress.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

Without fans, clubs were understandably forced to keep many of their staff furloughed, including player welfare managers. As a result, Steve McCormack and his colleagues were often called upon to provide direct support to players, administrators and officials. On occasion, this proved to be an enormous challenge, and it is a testimony to the skill and dedication of the Player Welfare team that all those who came forward for assistance were provided with the help they needed.

Our community programme continued to grow at an exceptional rate. The charity was privileged to welcome John Heritage to its team on a three-month secondment from the NHS. John's background as a senior leader within the NHS proved to be invaluable and opened the door to a new partnership with the NHS, RL Cares 4 NHS. John arranged a successful 12-month pilot programme with three hospital trusts in Warrington, St Helens and Cheshire which focused on providing wellbeing through sport to staff and supporting recruitment activities to help the NHS retain and recruit more people. Led by former Great Britain and Warrington player Paul Wood, the programme proved to be a huge success and is being rolled out across 2022 to seven hospitals and social care teams in the North West. Talks are also taking place that would see other NHS regions in England enjoy the benefits of working with RL Cares.

Our ongoing partnership with Movember and RLWC2021 was given a huge boost when face to face Ahead of the Game programme delivery could finally start. Despite the postponement of the tournament, RL Cares, Movember and RLWC2021 agreed to extend the programme, enabling direct delivery to thousands of young Rugby League players, coaches and parents commenced in earnest. Feedback from participants was universally positive and was reflected in an insightful documentary screened by Sky Sports in October. The film showcased the extraordinary work of Keith Senior and his team of former and current player facilitators and the positive impact they have on young people in the sport.

2021 was an exciting year for the Offload programme, which was expanded to 12 areas across the north of England, working in partnership with 11 club foundations; Bradford, Featherstone, Halifax, Huddersfield, Hull FC, Leeds, Salford, St Helens, Warrington, Widnes and Wigan. The start of the year brought more accolades for Offload when Edge Hill University published a paper citing Offload as an example of best practice for sport-based community mental health programmes for men. Despite the continuing challenges on delivery due to the pandemic there were some great successes. Adaptations to the programmes allowed us to reach even more people in different settings who might not previously have been able to access the programme. Both virtual and face-to-face sessions provided much needed support for people working from home or isolated from normal support networks and restricted from their normal routines and coping strategies. A total of 830 people attended Offload sessions at club stadiums, community rugby league clubs, community venues, education settings and workplaces.

The increased workload of the Player Welfare team and the growth of community programme delivery came at a time when both charities had limited opportunity to fundraise. It was therefore welcome to be in a position later in the year to push on with two fundraising events, the Warriors Walk and the UK Red Great North Ride. The Warriors Walk enabled former players to come back together and take on the Yorkshire Three Peaks challenge: 26 miles of mountainous terrain is a challenge for most but taking this on without fully functioning knees and hips was hard work for our retired players. Fortunately, the walkers rose to the task superbly, working together to complete the challenge and enjoy what proved to be a tremendous experience.

The Great North Ride was a 220-mile three-day bike ride from Whitehaven on the west coast to the North Sea resort of Tynemouth that generated over £15,000 for the charity and was a gentle stepping stone for all those that who had committed to the delayed Empire State 500 challenge in the summer of 2022.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

After almost 18 months of work alongside the RFL and others, the sport's much celebrated plans for a National Rugby League Museum to be housed within the historic George Hotel in Huddersfield were dashed when Kirklees council reneged on its agreement and withdrew its support. This left the project without any realistic prospect of continuing in the West Yorkshire town. Following the disappointment, the trustees have initiated a review into the feasibility of this project.

Financial review

The Charity made grants of £59,650 in the year (2020: £165,550). The surplus for the year ended 31 December 2021 was £94,014 (2020: £17,016) leaving the Charity with net assets of £262,614 at 31 December 2021 (2020: £168,600).

The results for the financial period are set out in the Statement of financial activities on page 12. The Charity primarily relies upon charitable grants, commercial partnerships, the membership scheme and voluntary donations to support the Charity objectives.

The Charity is exempt from the requirement to prepare a strategic report on the grounds of its size in accordance with the Companies Act 2006.

Reserves policy

It is the policy of the Trustees for the Charity to maintain unrestricted funds of at least one month's management, administration and support costs. Unrestricted funds at 31 December 2021 were £262,614 (2020: £168,600). The Charity is committed to raising the awareness of its activities, and with its trustees having a lot of experience in Rugby League, they are well placed to promote awareness in clubs around the country.

Plans for future periods

As we look forward, the strategic focus of the charities remains the same, secure more funding and resources, to help more people in more significant and impactful ways and lead them to a healthier and more prosperous life.

It is through great people that we succeed, and the trustees were pleased to announce Kevin Sinfield OBE had agreed to join the board as trustee in December 2021. Kevin's passion for Rugby League and its people is exemplified through his extraordinary support of his friend Rob Burrow MBE. Kevin joins a strong board and further reinforces our commitment to positively changing the lives of many more people throughout the sport in 2022.

Grant making policy

The Charity ensures that grants awarded contribute to the delivery of its objectives and priorities by the application of a review and assessment process designed for this purpose.

All grant applications are reviewed to assess the eligibility of the applicant organisation and the activity. Applications which meet the eligibility criteria are assessed via analysis of the applications and all relevant supporting documents.

All applications are reported to the Grants Committee for decisions. The Grants Committee will consider the assessment reports in deciding which applications to support. All successful applications are communicated to the Charity Trustees by a representative who has attended the Grants Committee meeting.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

Investment powers

There are no restrictions on the Trustees' power to invest. The Trustees are empowered to make such investments as they consider appropriate.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

Small company provisions

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

The trustees' annual report was approved on 28 July 2022 and signed on behalf of the board of trustees by:



Timothy Adams MBE
Trustee

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares

Year ended 31 December 2021

Opinion

We have audited the financial statements of Rugby League Cares (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares *(continued)*

Year ended 31 December 2021

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares *(continued)*

Year ended 31 December 2021

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares *(continued)*

Year ended 31 December 2021

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the group and parent company operates in and how the group and parent company are complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, the Companies Act 2006 and tax compliance regulations. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing financial statement disclosures, inspecting correspondence with local tax authorities and evaluating advice received from external tax advisors.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Howard Matthews BA FCA (Senior Statutory Auditor)

For and on behalf of
Howard Matthews Partnership
Chartered accountants & statutory auditor
Queensgate House
23 North Park Road
Harrogate
North Yorkshire
HG1 5PD

Rugby League Cares

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
Income and endowments	Note				
Donations and legacies	5	605,513	318,689	924,202	765,935
Charitable activities	6	31,031	—	31,031	29,258
Other trading activities	7	51,802	26,278	78,080	82,369
Other income	8	—	—	—	7,312
Total income		<u>688,346</u>	<u>344,967</u>	<u>1,033,313</u>	<u>884,874</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	423,279	132,874	556,153	460,446
Expenditure on charitable activities	10,11	171,053	212,093	383,146	407,412
Total expenditure		<u>594,332</u>	<u>344,967</u>	<u>939,299</u>	<u>867,858</u>
Net income and net movement in funds		<u>94,014</u>	<u>—</u>	<u>94,014</u>	<u>17,016</u>
Reconciliation of funds					
Total funds brought forward		168,600	—	168,600	151,584
Total funds carried forward		<u>262,614</u>	<u>—</u>	<u>262,614</u>	<u>168,600</u>

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

Rugby League Cares

Company Limited by Guarantee

Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	16	10,064	5,135
Heritage assets	17	<u>352,855</u>	<u>352,855</u>
		362,919	357,990
Current assets			
Debtors: due within one year	18	39,453	112,286
Debtors: due after more than one year	18	11,925	22,525
Cash at bank and in hand		<u>452,377</u>	<u>212,436</u>
		503,755	347,247
Creditors: amounts falling due within one year	19	<u>487,060</u>	<u>319,637</u>
Net current assets		<u>16,695</u>	<u>27,610</u>
Total assets less current liabilities		379,614	385,600
Creditors: amounts falling due after more than one year	20	<u>117,000</u>	<u>217,000</u>
Net assets		<u>262,614</u>	<u>168,600</u>
Funds of the charity			
Unrestricted funds		<u>262,614</u>	<u>168,600</u>
Total charity funds	23	<u>262,614</u>	<u>168,600</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 July 2022, and are signed on behalf of the board by:



Timothy Adams MBE
Trustee

Rugby League Cares

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	94,014	17,016
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,269	1,969
Accrued expenses/(income)	212,558	(44,466)
<i>Changes in:</i>		
Trade and other debtors	84,297	(23,302)
Trade and other creditors	(146,599)	53,700
Cash generated from operations	<u>248,539</u>	<u>4,917</u>
Net cash from operating activities	<u>248,539</u>	<u>4,917</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(9,198)</u>	<u>(4,781)</u>
Net cash used in investing activities	<u>(9,198)</u>	<u>(4,781)</u>
Cash flows from financing activities		
Repayments of borrowings	<u>600</u>	<u>1,000</u>
Net cash from financing activities	<u>600</u>	<u>1,000</u>
Net increase in cash and cash equivalents	239,941	1,136
Cash and cash equivalents at beginning of year	212,436	211,300
Cash and cash equivalents at end of year	<u>452,377</u>	<u>212,436</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is University of Huddersfield, Queensgate, Huddersfield, HD1 3DH.

The charity is a public benefit entity.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- 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.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment - 25% straight line

Heritage assets

Heritage assets measured under the cost model are recognised initially recorded at acquisition cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

The statue will be maintained in as near new condition as possible and repairs, should they be needed, carried out promptly and professionally. The collection of historic documents and memorabilia were capitalised at valuation. Heritage assets are reviewed annually, for impairment and the cost of any impairment will be recognised in the statement of financial activities.

Where information on the cost or value of an asset is not available and cannot be obtained at a cost which is commensurate with the benefits to users of the financial statements, the asset shall not be recognised in the statement of financial position.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Rugby League Cares is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
General donations	126,143	–	126,143
Rugby Football League Limited	471,870	–	471,870
Movember	–	126,362	126,362
The Francis Arthur Brookes Charitable Trust	7,500	–	7,500
Oddballs	–	–	–
University of Huddersfield	–	–	–
Grants			
Lottery Grant	–	87,232	87,232
Sport England - Back onside	–	–	–
NHS grants	–	60,825	60,825
Offload	–	44,270	44,270
	<u>605,513</u>	<u>318,689</u>	<u>924,202</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
General donations	46,795	–	46,795
Rugby Football League Limited	400,000	–	400,000
Movember	–	62,000	62,000
The Francis Arthur Brookes Charitable Trust	20,000	–	20,000
Oddballs	10,000	–	10,000
University of Huddersfield	–	8,000	8,000
Grants			
Lottery Grant	–	72,551	72,551
Sport England - Back onside	–	146,589	146,589
NHS grants	–	–	–
Offload	–	–	–
	<u>476,795</u>	<u>289,140</u>	<u>765,935</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Activities income	<u>31,031</u>	<u>31,031</u>	<u>29,258</u>	<u>29,258</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising events	20,598	26,278	46,876
Lottery raffle	2,055	–	2,055
Membership scheme	11,149	–	11,149
Management fees	18,000	–	18,000
	<u>51,802</u>	<u>26,278</u>	<u>78,080</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising events	21,958	35,011	56,969
Lottery raffle	2,189	–	2,189
Membership scheme	11,211	–	11,211
Management fees	12,000	–	12,000
	<u>47,358</u>	<u>35,011</u>	<u>82,369</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

8. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Job retention scheme grant	—	—	7,312	7,312

9. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Grants receivable	423,279	132,874	556,153

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Grants receivable	324,256	136,190	460,446

Welfare support staff costs of £171,726 (2020: £115,817) are included in the above figures.

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grant making	166,253	212,093	378,346
Governance costs	4,800	—	4,800
	<u>171,053</u>	<u>212,093</u>	<u>383,146</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grant making	214,431	187,961	402,392
Governance costs	5,020	—	5,020
	<u>219,451</u>	<u>187,961</u>	<u>407,412</u>

In costs of raising donations and legacies - Grants receivable (note 9) includes welfare support staff costs of £171,726 (2020: £115,817).

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

11. Expenditure on charitable activities by activity type

	Grant funding of activities £	Governance costs £	Total funds 2021 £	Total fund 2020 £
Grant making	378,346	–	378,346	402,392
Governance costs	–	4,800	4,800	5,020
	<u>378,346</u>	<u>4,800</u>	<u>383,146</u>	<u>407,412</u>

12. Analysis of grants

	2021 £	2020 £
Grants distributed		
Club Foundation distributions	22,199	104,669
Hardship grants	7,575	30,574
Education grants	29,876	30,307
	<u>59,650</u>	<u>165,550</u>
Total grants	<u>59,650</u>	<u>165,550</u>

13. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	4,269	1,969
Fees payable for the audit of the financial statements	2,325	2,325
Accountancy fees	2,475	2,695
	<u>9,069</u>	<u>6,999</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	395,930	268,065
Social security costs	37,585	24,295
Employer contributions to pension plans	14,844	7,790
Other employee benefits	8,590	7,070
	<u>456,949</u>	<u>307,220</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

The average head count of employees during the year was 9 (2020: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Administration	9	7

The number of employees whose remuneration for the year fell within the following bands, were:

	2021 No.	2020 No.
£70,000 to £79,999	2	-

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

During the year trustees received reimbursed expenses of £109.

16. Tangible fixed assets

	Office equipment £
Cost	
At 1 January 2021	7,878
Additions	9,198
At 31 December 2021	17,076
Depreciation	
At 1 January 2021	2,743
Charge for the year	4,269
At 31 December 2021	7,012
Carrying amount	
At 31 December 2021	10,064
At 31 December 2020	5,135

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

17. Heritage assets

The heritage assets include a bronze statue at Wembley, which is held at cost. Sports memorabilia were valued in 2013. The directors confirm that both of the heritage assets do not require any impairment.

	Heritage assets held at cost £	Heritage assets held at valuation £	Total £
Cost or valuation			
At 1 January 2021 and 31 December 2021	<u>295,105</u>	<u>57,750</u>	<u>352,855</u>
Accumulated depreciation			
At 1 January 2021 and 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>
Carrying amount			
At 31 December 2021	<u>295,105</u>	<u>57,750</u>	<u>352,855</u>
At 31 December 2020	<u>295,105</u>	<u>57,750</u>	<u>352,855</u>

18. Debtors

Debtors falling due within one year are as follows:

	2021 £	2020 £
Trade debtors	4,364	62,604
Prepayments and accrued income	6,379	4,915
Loans	600	600
Other debtors	28,110	44,167
	<u>39,453</u>	<u>112,286</u>

Debtors falling due after one year are as follows:

	2021 £	2020 £
Loans	1,925	2,525
Other debtors	10,000	20,000
	<u>11,925</u>	<u>22,525</u>

19. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	35,000
Accruals and deferred income	377,359	163,294
Social security and other taxes	8,800	8,843
Other creditors	100,901	112,500
	<u>487,060</u>	<u>319,637</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

20. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Other creditors	<u>117,000</u>	<u>217,000</u>

21. Deferred income

	2021 £	2020 £
Amount deferred in year	<u>327,976</u>	<u>129,443</u>

22. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £14,844 (2020: £7,790).

23. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
General funds	<u>168,600</u>	<u>688,346</u>	<u>(594,332)</u>	<u>262,614</u>

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
General funds	<u>151,584</u>	<u>560,723</u>	<u>(543,707)</u>	<u>168,600</u>

Restricted funds

	At 1 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
Restricted Fund	<u>—</u>	<u>344,967</u>	<u>(344,967)</u>	<u>—</u>

	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Restricted Fund	<u>—</u>	<u>324,151</u>	<u>(324,151)</u>	<u>—</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

24. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	10,064	10,064
Heritage assets	352,855	352,855
Current assets	503,755	503,755
Creditors less than 1 year	(487,060)	(487,060)
Creditors greater than 1 year	(117,000)	(117,000)
Net assets	<u>262,614</u>	<u>262,614</u>

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	5,135	5,135
Heritage assets	352,855	352,855
Current assets	347,247	347,247
Creditors less than 1 year	(319,637)	(319,637)
Creditors greater than 1 year	(217,000)	(217,000)
Net assets	<u>168,600</u>	<u>168,600</u>

25. Analysis of changes in net debt

	At 1 Jan 2021	Cash flows	At 31 Dec 2021
	£	£	£
Cash at bank and in hand	<u>212,436</u>	<u>239,941</u>	<u>452,377</u>

26. Related parties

The Rugby Football League is a debtor to the charity for £38,110 (2020: £64,167) as well as a creditor of the charity for £217,000 (2020: £317,000).

The RFL Benevolent Fund, which has common trustees, was a creditor of Rugby League Cares for £15,000 (2020: £12,500).

RUGBY LEAGUE CARES

England & Wales - Charity number 1150763

Accounts

COMPANY REGISTRATION NUMBER: 8172940
CHARITY REGISTRATION NUMBER: 1150763

Rugby League Cares
Company Limited by Guarantee
Financial Statements
31 December 2020

HOWARD MATTHEWS PARTNERSHIP

Chartered accountants & statutory auditor
Queensgate House
23 North Park Road
Harrogate
North Yorkshire
HG1 5PD

Rugby League Cares

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2020

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Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2020

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name Rugby League Cares

Charity registration number 1150763

Company registration number 8172940

Principal office and registered office
Red Hall
Red Hall Lane
Leeds
LS17 8NB

Directors and trustees

Timothy Adams MBE	
David Hinchliffe	
Dr Fiona Spiers	(Deceased 30 April 2020)
Francis Stephenson	(Resigned 30 July 2020)
Nicola Frampton	(Appointed 30 January 2020)
Karen Moorhouse	(Appointed 30 January 2020)
Neville Smith	(Appointed 30 January 2020)
Jane Walton	(Appointed 29 October 2020)

Auditor

Howard Matthews Partnership
Chartered accountants & statutory auditor
Queensgate House
23 North Park Road
Harrogate
North Yorkshire
HG1 5PD

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

Structure, governance and management

The Trustees are appointed and removed from office by a majority of the Trustees of Rugby League Cares. The Trustees act as key management personnel for the Charity, and are responsible for the day to day running of the Charity.

New trustees are chosen with a view to ensuring that the Board contains an appropriate balance of experience relevant to the requirements of the operations of the Charity and there is a training policy for new trustees. All trustees are updated on changes in policy and law as they arise, as advised by The Rugby Football League (RFL), external auditors, and bankers.

Any person can apply to become a member of Rugby League Cares and must be approved by the Board, who shall have absolute discretion as to the admission to membership.

The Board of Trustees aims to meet quarterly to meet the on-going commitments of the Charity. Day to day management of Rugby League Cares is handled by its general manager, Chris Rostron.

Risk management

During the financial period the Trustees have reviewed the major risks to which the Charity is exposed, particularly those related to the finances of the Charity. The Trustees have considered the appropriate policies, procedures and systems and are confident that they are adequate to mitigate the Charity's exposure to the major risks.

The Trustees ensure internal financial control is maintained by having a system of periodic management information reports, clear administrative and financial procedures and clear lines of accounting. No fundamental weaknesses in systems and controls have been identified in the period.

The Trustees consider that an internal audit function is not required based on the relative size of the Charity, the risks identified, and controls in place to mitigate these risks.

In the opinion of the Trustees, the Charity has ensured that under normal conditions, risks are mitigated to an acceptable level in its day to day operations.

Objectives and activities

The objectives of the Charity as set out in the trust deed dated 11 February 2013 are:

Organising or providing assistance in the organisation and provision of facilities which will enable and encourage pupils of schools and universities and members of youth organisations in any part of the United Kingdom or other foreign jurisdiction to play rugby league and other games or sports and thereby assist in ensuring that due attention is given to the physical education and development of such pupils, as well as to the development and occupation of their minds.

The promotion of community participation in healthy recreation, in particular by the provision of such financial and other assistance as the Trustees shall deem fit for the provision, establishment, development and improvement of facilities for the playing of rugby league (or rugby league in conjunction with other sports).

Advancing the education of the public at large in all matters relating to the heritage, history and development of rugby league and its antecedents.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

To provide financial assistance to persons who play or who have played or who are or have been associated with the game of rugby league in the United Kingdom or other foreign jurisdiction and who are in need of support by reason of poverty, age or physical or mental infirmity or disability.

Public benefit

The Trustees are aware of the Charity Commission's advice on Charities and Public Benefit.

~~The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities for the financial period.~~

The Charity will strive to provide assistance to people associated with the sport of Rugby League by helping them to lead a positive and healthy lifestyle through the delivery of high quality sports, educational and health based activities. It will achieve this by continuing to concentrate on the key areas, which are:

- To support Rugby League at all levels, particularly for those that play, have played, run or have previously run the sport at a professional level;
- To use Rugby League as a force for positive behavioural change and measurable improvements to individual health and wellbeing, particularly with those living in communities near to where the sport is played and most affected by poor socio-economic circumstance and life opportunities;
- To use Rugby League to inspire greater participation in physical activity;
- To develop sufficient finances to enable those with permanent serious injuries assistance when breakthroughs in medical treatment occurs;
- To use the unique history of the sport to inspire communities to learn more about Rugby League, their community and the people that have lived and worked there in the past;
- To use Rugby League to reach and serve the widest and most diverse audience possible in arts and cultural activities, breaking down barriers to social groups not traditionally associated with museums, arts and cultural activities such as dance and other arts forms;
- To encourage greater interest in Rugby League either as a player, spectator or viewer.

Achievements and performance

Grants were made to several categories of beneficiaries in 2020 as detailed in note 12.

Rugby League Cares has also been awarded several grants during 2020 to carry out specific project work on behalf of other charities totalling £289,140 (2019: £282,861).

2020 was the second year of the agreement with the RFL for the charity to delivery player welfare services to the professional and semi-professional game.

The impact of the pandemic reflected the issues faced by the playing community, which went above and beyond to fulfil fixtures in exceptional circumstances throughout a unique year for the sport. Reductions to contracts, additional rules and regulations, strict social distancing measures and uncertainty throughout the sport placed enormous pressure on players, administrators and staff which was reflected in the increased demand for support.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

During the year, RL Cares made 958 referrals to Sporting Chance clinic, a 55 per cent increase on 2019. In addition, the welfare team made a further 815 consultations, up from 515 the previous year. The number of complex interventions for residential treatment was similar to 2019, although it would have been much higher had it not been for the direct interventions and support provided by the welfare team.

The charity strengthened its welfare team during 2020 when Keith Senior, the former Leeds Rhinos, England and Great Britain centre, took on a full-time role of community and welfare manager alongside Head of Welfare Steve McCormack, Transition Manager Francis Stephenson and Career Coach Julie Measures.

The independence of RL Cares continued to foster a greater level of trust across the playing community in engaging with player welfare services: this undoubtedly led to some of the increase in consultations recorded during the period.

However, the pandemic was responsible for many of the stresses that affected players who needed support, from help with grieving after losing loved ones to Covid-19 to the isolation and behavioural challenges caused by playing and training within a 'Covid bubble.'

In recognition of the issues faced elsewhere and its desire to support the wider game, RL Cares also made its welfare services accessible to match officials, club administrators and Women's Super League players, and was able to make a positive difference in these communities.

Following the appointment of Francis Stephenson, as transition manager, the charity has developed a much stronger focus to assist players to successfully establish other career opportunities, following their retirement from the game.

Many club welfare managers combined their responsibilities with a new role of Covid-19 officer to help guide players through the testing process and understand social distancing measures. One impact of the pandemic was greater recognition among players at all levels, especially the Betfred Championship and Betfred League 1, of the importance of career plans. There was an increased demand for career guidance, assistance with CV writing and applications for education and training grants from players across all three competitions.

Financial review

The Charity made grants of £165,550 in the year (2019: £177,578). The surplus for the year ended 31 December 2020 was £17,016 (2019: £46,790) leaving the Charity with net assets of £168,600 at 31 December 2020 (2019: £151,584).

The results for the financial period are set out in the Statement of financial activities on page 11. The Charity primarily relies upon charitable grants, commercial partnerships, the membership scheme and voluntary donations to support the Charity objectives.

The Charity is exempt from the requirement to prepare a strategic report on the grounds of its size in accordance with the Companies Act 2006.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

Reserves policy

It is the policy of the Trustees to maintain unrestricted funds which are the free reserves of the Charity of at least one month's management, administration and support costs. Unrestricted funds at 31 December 2020 were £168,600 (2019: £151,584). The Charity is committed to raising the awareness of its activities, and with its trustees having a lot of experience in Rugby League, they are well placed to promote awareness in clubs around the country.

Plans for future periods

The ongoing pandemic will continue to bring uncertainty and pressure on the charity as people from all levels of the sport require support. To ensure that the charity can meet the increase in demand, the trustees and staff remained focused on fulfilling the strategic goal of securing more resources and improving the quality of the help provided to all those in need.

In light of the unique circumstances, trustees asked staff to initiate a comprehensive review of the organisation and its activities. The review focused on fundraising, player welfare provision and the successful promotion of the charity to stakeholders, partners and the public at large. A series of recommendations were put forward and accepted by the trustees which form the basis of the charity's priorities throughout the year.

The trustees recognise the outstanding progress made through the community grants programme. The partnership with Movember and RLWC is an important opportunity for the organisation and successful delivery will further cement the charity's reputation for delivering high quality public health initiatives. Increased awareness and reputation of the charity's work supporting mental wellbeing has led to the creation of a new partnership with the NHS, which adds significantly to the growth of the charity and its work in the North West. The trustees hope that relationship with the NHS will be a success and support expansion into Yorkshire and Cumbria.

Grant making policy

The Charity ensures that grants awarded contribute to the delivery of its objectives and priorities by the application of a review and assessment process designed for this purpose.

All grant applications are reviewed to assess the eligibility of the applicant organisation and the activity. Applications which meet the eligibility criteria are assessed via analysis of the applications and all relevant supporting documents.

All applications are reported to the Grants Committee for decisions. The Grants Committee will consider the assessment reports in deciding which applications to support. All successful applications are communicated to the Charity Trustees by a representative who has attended the Grants Committee meeting.

Investment powers

There are no restrictions on the Trustees' power to invest. The Trustees are empowered to make such investments as they consider appropriate.

Rugby League Cares

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

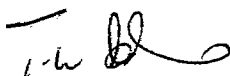
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

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

The trustees' annual report was approved on 29 July 2021 and signed on behalf of the board of trustees by:

Timothy Adams MBE
Trustee



Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares

Year ended 31 December 2020

Opinion

We have audited the financial statements of Rugby League Cares (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares *(continued)*

Year ended 31 December 2020

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares *(continued)*

Year ended 31 December 2020

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:-

An assessment of the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur.

We obtained an understanding of:-

- The legal and regulatory framework applicable to the entity and how the entity is complying
- The entity's policies and procedures on compliance with laws and regulations, including documentation of any instances of non-compliance
- The entity's policies and procedures on fraud risks, including knowledge of any actual, suspected or alleged fraud.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Rugby League Cares

Company Limited by Guarantee

Independent Auditor's Report to the Members of Rugby League Cares *(continued)*

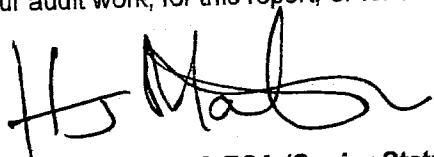
Year ended 31 December 2020

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Howard Matthews BA FCA (Senior Statutory Auditor)

For and on behalf of
Howard Matthews Partnership
Chartered accountants & statutory auditor
Queensgate House
23 North Park Road
Harrogate
North Yorkshire
HG1 5PD

Rugby League Cares

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2020

	Note	Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
Income and endowments					
Donations and legacies	5	476,795	289,140	765,935	731,980
Charitable activities	6	29,258	-	29,258	51,247
Other trading activities	7	47,358	35,011	82,369	113,003
Other income	8	7,312	-	7,312	-
Total income		<u>560,723</u>	<u>324,151</u>	<u>884,874</u>	<u>896,230</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	477,806	136,190	613,996	503,230
Expenditure on charitable activities	10,11	65,901	187,961	253,862	346,210
Total expenditure		<u>543,707</u>	<u>324,151</u>	<u>867,858</u>	<u>849,440</u>
Net income and net movement in funds		<u>17,016</u>	<u>-</u>	<u>17,016</u>	<u>46,790</u>
Reconciliation of funds					
Total funds brought forward		151,584	-	151,584	104,794
Total funds carried forward		<u>168,600</u>	<u>-</u>	<u>168,600</u>	<u>151,584</u>

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

The notes on pages 14 to 25 form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Statement of Financial Position

31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	16	5,135	2,323
Heritage assets	17	352,855	352,855
		<u>357,990</u>	<u>355,178</u>
Current assets	18	112,286	81,019
Debtors: due within one year	18	22,525	33,075
Debtors: due after more than one year		212,436	211,300
Cash at bank and in hand		<u>347,247</u>	<u>325,394</u>
Creditors: amounts falling due within one year	19	319,637	211,988
		<u>27,610</u>	<u>113,406</u>
Net current assets		385,600	468,584
Total assets less current liabilities			
Creditors: amounts falling due after more than one year	20	217,000	317,000
Net assets		<u>168,600</u>	<u>151,584</u>
Funds of the charity			
Unrestricted funds		168,600	151,584
Total charity funds	23	<u>168,600</u>	<u>151,584</u>

These financial statements were approved by the board of trustees and authorised for issue on 29 July 2021, and are signed on behalf of the board by:



Timothy Adams MBE
Trustee

The notes on pages 14 to 25 form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income	17,016	46,790
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,969	774
Accrued expenses/(income)	3,606	(4,000)
<i>Changes in:</i>		
Trade and other debtors	(25,323)	65,845
Trade and other creditors	7,649	(117,538)
Cash generated from operations	4,917	(8,129)
Net cash from/(used in) operating activities	<u>4,917</u>	<u>(8,129)</u>
Cash flows from investing activities		
Purchase of tangible assets	(4,781)	(3,097)
Net cash used in investing activities	<u>(4,781)</u>	<u>(3,097)</u>
Cash flows from financing activities		
Repayments of borrowings	1,000	41,783
Net cash from financing activities	<u>1,000</u>	<u>41,783</u>
Net increase in cash and cash equivalents	1,136	30,557
Cash and cash equivalents at beginning of year	211,300	180,743
Cash and cash equivalents at end of year	<u>212,436</u>	<u>211,300</u>

The notes on pages 14 to 25 form part of these financial statements.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Red Hall, Red Hall Lane, Leeds, LS17 8NB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- 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.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment - 25% straight line

Heritage assets

Heritage assets measured under the cost model are recognised, initially recorded at acquisition cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

The statue will be maintained in as near new condition as possible and repairs, should they be needed, carried out promptly and professionally. The collection of historic documents and memorabilia were capitalised at valuation. Heritage assets are reviewed annually, for impairment and the cost of any impairment will be recognised in the statement of financial activities.

Where information on the cost or value of an asset is not available and cannot be obtained at a cost which is commensurate with the benefits to users of the financial statements, the asset shall not be recognised in the statement of financial position.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Rugby League Cares is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
General donations	46,795	–	46,795
Rugby Football League Limited	400,000	–	400,000
Movember	–	62,000	62,000
The Francis Arthur Brookes Charitable Trust	20,000	–	20,000
Oddballs	10,000	–	10,000
University of Huddersfield	–	8,000	8,000
Grants			
Lottery Grant	–	72,551	72,551
Sport England - Back outside	–	146,589	146,589
	<u>476,795</u>	<u>289,140</u>	<u>765,935</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

5. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
General donations	9,999	–	9,999
Rugby Football League Limited	398,960	–	398,960
Movember	15,160	–	15,160
The Francis Arthur Brookes Charitable Trust	15,000	–	15,000
Oddballs	10,000	–	10,000
University of Huddersfield	–	4,000	4,000
Grants			
Lottery Grant	–	83,406	83,406
Sport England - Back onside	–	195,455	195,455
	<u>449,119</u>	<u>282,861</u>	<u>731,980</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Activities income	<u>29,258</u>	<u>29,258</u>	<u>51,247</u>	<u>51,247</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising events	21,958	35,011	56,969
Lottery raffle	2,189	–	2,189
Curious Minds/IVE	–	–	–
Membership scheme	11,211	–	11,211
Environment Agency	–	–	–
Management fees	12,000	–	12,000
	<u>47,358</u>	<u>35,011</u>	<u>82,369</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Fundraising events	53,190	–	53,190
Lottery raffle	13,466	–	13,466
Curious Minds/IVE	–	12,579	12,579
Membership scheme	11,082	–	11,082
Environment Agency	10,686	–	10,686
Management fees	12,000	–	12,000
	<u>100,424</u>	<u>12,579</u>	<u>113,003</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

8. Other income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Job retention scheme grant	<u>7,312</u>	<u>7,312</u>	<u>—</u>	<u>—</u>

9. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Grants receivable	<u>477,806</u>	<u>136,190</u>	<u>613,996</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Costs of raising donations and legacies - Grants receivable	<u>465,749</u>	<u>37,481</u>	<u>503,230</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grant making	60,881	187,961	248,842
Support costs	<u>5,020</u>	<u>—</u>	<u>5,020</u>
	<u>65,901</u>	<u>187,961</u>	<u>253,862</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Grant making	77,780	262,890	340,670
Support costs	<u>5,540</u>	<u>—</u>	<u>5,540</u>
	<u>83,320</u>	<u>262,890</u>	<u>346,210</u>

11. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2020 £	Total fund 2019 £
Grant making	248,842	—	248,842	340,670
Governance costs	<u>—</u>	<u>5,020</u>	<u>5,020</u>	<u>5,540</u>
	<u>248,842</u>	<u>5,020</u>	<u>253,862</u>	<u>346,210</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

12. Analysis of grants

	2020 £	2019 £
Grants to institutions		
Club Foundation distributions	104,669	136,629
Hardship grants	30,574	14,291
Education grants	30,307	26,658
	<u>165,550</u>	<u>177,578</u>
Total grants	<u>165,550</u>	<u>177,578</u>

13. Net income

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	1,969	774
Fees payable for the audit of the financial statements	<u>2,325</u>	<u>2,272</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	268,065	204,825
Social security costs	24,295	11,619
Employer contributions to pension plans	7,790	5,596
Other employee benefits	<u>7,070</u>	<u>4,823</u>
	<u>307,220</u>	<u>226,863</u>

The average head count of employees during the year was 7 (2019: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Administration	<u>7</u>	<u>6</u>

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

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

16. Tangible fixed assets

	Office equipment £
Cost	3,097
At 1 January 2020	4,781
Additions	<u>7,878</u>
At 31 December 2020	<u>7,878</u>
Depreciation	774
At 1 January 2020	1,969
Charge for the year	<u>2,743</u>
At 31 December 2020	<u>2,743</u>
Carrying amount	5,135
At 31 December 2020	<u>2,323</u>
At 31 December 2019	<u>2,323</u>

17. Heritage assets

The heritage assets are held at cost. They include a bronze statue at Wembley and sports memorabilia. They were valued in 2013 and the directors confirm no impairment is required to any heritage assets.

	Heritage assets held at cost £	Heritage assets held at valuation £	Total £
Cost or valuation			
At 1 January 2020 and 31 December 2020	<u>295,105</u>	<u>57,750</u>	<u>352,855</u>
Accumulated depreciation			
At 1 January 2020 and 31 December 2020	<u>—</u>	<u>—</u>	<u>—</u>
Carrying amount			
At 31 December 2020	<u>295,105</u>	<u>57,750</u>	<u>352,855</u>
At 31 December 2019	<u>295,105</u>	<u>57,750</u>	<u>352,855</u>

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

18. Debtors

Debtors falling due within one year are as follows:

	2020	2019
	£	£
Trade debtors	62,604	9,226
Prepayments and accrued income	4,915	6,500
Loans	600	1,050
Other debtors	44,167	64,243
	<u>112,286</u>	<u>81,019</u>

Debtors falling due after one year are as follows:

	2020	2019
	£	£
Loans	2,525	3,075
Other debtors	20,000	30,000
	<u>22,525</u>	<u>33,075</u>

19. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	35,000	1,200
Accruals and deferred income	163,294	102,988
Social security and other taxes	8,843	7,800
Other creditors	112,500	100,000
	<u>319,637</u>	<u>211,988</u>

20. Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Other creditors	<u>217,000</u>	<u>317,000</u>

21. Deferred income

	2020	2019
	£	£
Amount deferred in year	<u>129,443</u>	<u>82,173</u>

22. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,790 (2019: £5,596).

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

23. Analysis of charitable funds

Unrestricted funds

	At 1 January 2020	Income £	Expenditure £	At 31 December 2020 £
General funds	151,584	560,723	(543,707)	168,600

	At 1 January 2019	Income £	Expenditure £	At 31 December 2019 £
General funds	99,863	600,790	(549,069)	151,584

Restricted funds

	At 1 January 2020	Income £	Expenditure £	At 31 December 2020 £
Restricted Fund	-	324,151	(324,151)	-

	At 1 January 2019	Income £	Expenditure £	At 31 December 2019 £
Restricted Fund	4,931	295,440	(300,371)	-

Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

24. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	5,135	5,135
Heritage assets	352,855	352,855
Current assets	347,247	347,247
Creditors less than one year	(319,637)	(319,637)
Creditors greater than one year	(217,000)	(217,000)
Net assets	<u>168,600</u>	<u>168,600</u>

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	2,323	2,323
Heritage assets	352,855	352,855
Current assets	325,394	325,394
Creditors less than one year	(211,988)	(211,988)
Creditors greater than one year	(317,000)	(317,000)
Net assets	<u>151,584</u>	<u>151,584</u>

25. Analysis of changes in net debt

	At 1 Jan 2020	Cash flows	At 31 Dec 2020
	£	£	£
Cash at bank and in hand	<u>211,300</u>	<u>1,136</u>	<u>212,436</u>

26. Related parties

The Rugby Football League is a debtor to the charity for £64,167 (2019: £74,167) as well as a creditor of the charity for £317,000 (2019: £417,000).

The RFL Benevolent Fund, which has common trustees, was a creditor of Rugby League Cares for £12,500 (2019: debtor £12,000).

