

COMPANY REGISTRATION NUMBER: 8172940  
CHARITY REGISTRATION NUMBER: 1150763

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**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

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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

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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  
Francis Stephenson  
Nicola Frampton  
Karen Moorhouse  
Neville Smith  
Jane Walton

(Deceased 30 April 2020)  
(Resigned 30 July 2020)  
(Appointed 30 January 2020)  
(Appointed 30 January 2020)  
(Appointed 30 January 2020)  
(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**

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#### **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.

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# Rugby League Cares

Company Limited by Guarantee

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

Year ended 31 December 2020

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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.

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# Rugby League Cares

## Company Limited by Guarantee

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

#### Year ended 31 December 2020

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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**

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#### **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 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

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#### 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:

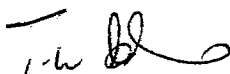
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that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

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### **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**

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#### **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

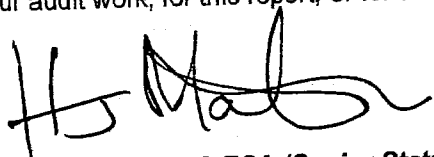
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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate 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

		Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
	Note				
<b>Income and endowments</b>					
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	—
<b>Total income</b>		<u>560,723</u>	<u>324,151</u>	<u>884,874</u>	<u>896,230</u>
<b>Expenditure</b>					
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
<b>Total expenditure</b>		<u>543,707</u>	<u>324,151</u>	<u>867,858</u>	<u>849,440</u>
<b>Net income and net movement in funds</b>		<u>17,016</u>	<u>—</u>	<u>17,016</u>	<u>46,790</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		151,584	—	151,584	104,794
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	16	5,135	2,323
Heritage assets	17	352,855	352,855
		<u>357,990</u>	<u>355,178</u>
<b>Current assets</b>			
Debtors: due within one year	18	112,286	81,019
Debtors: due after more than one year	18	22,525	33,075
Cash at bank and in hand		212,436	211,300
		<u>347,247</u>	<u>325,394</u>
<b>Creditors: amounts falling due within one year</b>	19	319,637	211,988
<b>Net current assets</b>		<u>27,610</u>	<u>113,406</u>
<b>Total assets less current liabilities</b>		385,600	468,584
<b>Creditors: amounts falling due after more than one year</b>	20	217,000	317,000
<b>Net assets</b>		<u>168,600</u>	<u>151,584</u>
<b>Funds of the charity</b>			
Unrestricted funds		168,600	151,584
<b>Total charity funds</b>	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 £
<b>Cash flows from operating activities</b>		
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	4,917	(8,129)
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(4,781)	(3,097)
Net cash used in investing activities	(4,781)	(3,097)
<b>Cash flows from financing activities</b>		
Repayments of borrowings	1,000	41,783
Net cash from financing activities	1,000	41,783
<b>Net increase in cash and cash equivalents</b>	1,136	30,557
<b>Cash and cash equivalents at beginning of year</b>	211,300	180,743
<b>Cash and cash equivalents at end of year</b>	212,436	211,300

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**

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#### **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

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#### 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

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#### 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

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#### 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 £
<b>Donations</b>			
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
<b>Grants</b>			
Lottery Grant	—	72,551	72,551
Sport England - Back onside	—	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 £
<b>Donations</b>			
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
<b>Grants</b>			
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 £
<b>Grants to institutions</b>		
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 £
<b>Cost</b>	
At 1 January 2020	3,097
Additions	4,781
<b>At 31 December 2020</b>	<u>7,878</u>
<b>Depreciation</b>	
At 1 January 2020	774
Charge for the year	1,969
<b>At 31 December 2020</b>	<u>2,743</u>
<b>Carrying amount</b>	
At 31 December 2020	5,135
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 £
<b>Cost or valuation</b>			
At 1 January 2020 and 31 December 2020	<u>295,105</u>	<u>57,750</u>	<u>352,855</u>
<b>Accumulated depreciation</b>			
At 1 January 2020 and 31 December 2020	<u>—</u>	<u>—</u>	<u>—</u>
<b>Carrying amount</b>			
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
	£	2020 £
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)
<b>Net assets</b>	<b>168,600</b>	<b>168,600</b>

	Unrestricted Funds	Total Funds
	£	2019 £
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)
<b>Net assets</b>	<b>151,584</b>	<b>151,584</b>

## 25. Analysis of changes in net debt

	At 1 Jan 2020 £	Cash flows £	At 31 Dec 2020 £
Cash at bank and in hand	211,300	1,136	212,436

## 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).

