

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

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2022

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Rugby League Cares

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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
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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.

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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,

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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

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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

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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.

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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.

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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.

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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.

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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

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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

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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.

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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,

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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

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Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
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.

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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	640,193	487,060
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	171,131	248,539
Net cash from operating activities	<u>171,131</u>	<u>248,539</u>
Cash flows from investing activities		
Purchase of tangible assets	(3,338)	(9,198)
Net cash used in investing activities	<u>(3,338)</u>	<u>(9,198)</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	168,393	239,941
Cash and cash equivalents at beginning of year	452,377	212,436
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
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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>2</u>	<u>2</u>

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 2022	Income £	Expenditure £	At 31 December 2022
General funds	£ 262,614	£ 605,382	£ (368,526)	£ 499,470

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

Restricted funds

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022
Restricted Fund	£ –	£ 720,983	£ (720,983)	£ –

	At 1 January 2021	Income £	Expenditure £	At 31 December 2021
Restricted Fund	£ –	£ 344,967	£ (344,967)	£ –

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	499,470	499,470

	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	262,614	262,614

24. Analysis of changes in net debt

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

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).