

COMPANY REGISTRATION NUMBER: 8172940  
CHARITY REGISTRATION NUMBER: 1150763

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

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

# **Rugby League Cares**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 December 2023**

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# Rugby League Cares

## Company Limited by Guarantee

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

Year ended 31 December 2023

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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 2023.

#### Reference and administrative details

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

#### The trustees

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

#### Auditor

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

# **Rugby League Cares**

## **Company Limited by Guarantee**

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

**Year ended 31 December 2023**

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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 at The Rugby Football League (RFL), external auditors, and bankers.

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

#### **Risk management**

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

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

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

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

#### **Objectives and activities**

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

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

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

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

# **Rugby League Cares**

## **Company Limited by Guarantee**

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

#### **Year ended 31 December 2023**

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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.

# **Rugby League Cares**

## **Company Limited by Guarantee**

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

**Year ended 31 December 2023**

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#### **Achievements and performance**

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

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

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

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

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

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

#### **Player wellbeing and welfare**

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

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

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

# **Rugby League Cares**

## **Company Limited by Guarantee**

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

#### **Year ended 31 December 2023**

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

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

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

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

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

#### **Community**

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

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

#### **Ahead of the Game**

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

#### **RL Cares for the NHS**

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

# **Rugby League Cares**

## **Company Limited by Guarantee**

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

**Year ended 31 December 2023**

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#### **Offload**

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

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

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

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

#### **Heritage**

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

#### **Fundraising and events**

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

#### **Plans for future periods**

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



# **Rugby League Cares**

## **Company Limited by Guarantee**

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

**Year ended 31 December 2023**

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#### **Financial review**

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

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

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

#### **Reserves policy**

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

#### **Grant making policy**

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

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

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

#### **Investment powers**

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

# **Rugby League Cares**

## **Company Limited by Guarantee**

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

**Year ended 31 December 2023**

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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.

# **Rugby League Cares**

**Company Limited by Guarantee**

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

**Year ended 31 December 2023**

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## **Auditor**

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

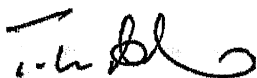
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that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

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

## **Small company provisions**

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

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



**Timothy Adams MBE**  
**Trustee**

# **Rugby League Cares**

## **Company Limited by Guarantee**

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

**Year ended 31 December 2023**

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#### **Opinion**

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

In our opinion the financial statements:

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

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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

# **Rugby League Cares**

## **Company Limited by Guarantee**

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

**Year ended 31 December 2023**

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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 2023**

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#### **Responsibilities of trustees**

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

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

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

# **Rugby League Cares**

## **Company Limited by Guarantee**

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

**Year ended 31 December 2023**

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

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

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

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

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

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

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

# **Rugby League Cares**

**Company Limited by Guarantee**

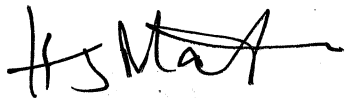
**Independent Auditor's Report to the Members of Rugby League Cares (continued)**

**Year ended 31 December 2023**

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## **Use of our report**

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



**Howard Matthews BA FCA (Senior Statutory Auditor)**

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



# Rugby League Cares

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

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

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

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

# Rugby League Cares

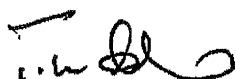
Company Limited by Guarantee

## Statement of Financial Position

31 December 2023

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

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



**Timothy Adams MBE**  
Trustee

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

# Rugby League Cares

Company Limited by Guarantee

## Statement of Cash Flows

Year ended 31 December 2023

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

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

# **Rugby League Cares**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 December 2023**

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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 University of Huddersfield, Queensgate, Huddersfield, HD1 3DH.

The charity is a public benefit entity.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

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

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

##### **Going concern**

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

##### **Judgements and key sources of estimation uncertainty**

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

##### **Fund accounting**

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

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

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

# Rugby League Cares

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

---

#### 3. Accounting policies *(continued)*

##### Incoming resources

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

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

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

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

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

##### Tangible assets

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

# Rugby League Cares

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

---

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

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

##### Depreciation

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

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

##### Heritage assets

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

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

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

##### Impairment of fixed assets

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

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

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

# Rugby League Cares

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

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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 2023

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#### 3. Accounting policies *(continued)*

##### Defined contribution plans *(continued)*

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

#### 4. Limited by guarantee

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

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

#### 5. Donations and legacies

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
General donations	35,089	—	35,089
Rugby Football League Limited	468,325	—	468,325
Movember	—	273,278	273,278



# Rugby League Cares

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

## 5. Donations and legacies *(continued)*

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

## 6. Charitable activities

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

## 7. Other trading activities

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

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

# Rugby League Cares

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

#### 8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Grants receivable	<u>294,245</u>	<u>353,919</u>	<u>648,164</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Grants receivable	<u>21,146</u>	<u>295,973</u>	<u>317,119</u>

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grant making	126,981	716,803	843,784
Governance costs	<u>5,902</u>	<u>—</u>	<u>5,902</u>
	<u>132,883</u>	<u>716,803</u>	<u>849,686</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grant making	342,160	425,010	767,170
Governance costs	<u>5,220</u>	<u>—</u>	<u>5,220</u>
	<u>347,380</u>	<u>425,010</u>	<u>772,390</u>

#### 10. Expenditure on charitable activities by activity type

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

# Rugby League Cares

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

#### 11. Analysis of grants

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

#### 12. Net income

Net income is stated after charging/(crediting):

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

#### 13. Staff costs

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

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

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

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

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

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

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

# Rugby League Cares

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

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#### 14. Trustee remuneration and expenses

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

During the year trustees received reimbursed expenses of £310.

#### 15. Tangible fixed assets

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

#### 16. Heritage assets

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

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

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# Rugby League Cares

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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#### 17. Debtors

Debtors falling due within one year are as follows:

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

Debtors falling due after one year are as follows:

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

#### 18. Creditors: amounts falling due within one year

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

#### 19. Deferred income

	2023	2022
	£	£
Amount deferred in year	<u>259,303</u>	<u>444,508</u>

#### 20. Pensions and other post retirement benefits

##### Defined contribution plans

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

# Rugby League Cares

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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#### 21. Analysis of charitable funds

##### Unrestricted funds

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

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

##### Restricted funds

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

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

# Rugby League Cares

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

#### 22. Analysis of net assets between funds

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

	Unrestricted Funds	Total Funds
	2022	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	—	—
<b>Net assets</b>	<b>499,470</b>	<b>499,470</b>

#### 23. Analysis of changes in net debt

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

#### 24. Related parties

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

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