
THE RUGBY DEVELOPMENT FOUNDATION
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

THE RUGBY DEVELOPMENT FOUNDATION
(A company limited by guarantee)

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The following pages do not form part of the statutory financial statements:

Charity Detailed income and expenditure account and summaries

THE RUGBY DEVELOPMENT FOUNDATION
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2022

Trustees P Howard, Chair (appointed 18 September 2013)
 MP Bylina (appointed 18 September 2013)
 PJ Wheeler (appointed 2 November 2015)
 CM Wills (appointed 12 November 2019)

**Company registered
number** 08695683

**Charity registered
number** 1154222

Registered office Unit 19 The Manor
 Main Street
 Tur Langton
 Leicester
 LE8 0PJ

Chief executive officer P Howard

Accountants Business Partners
 Chartered Management Accountants
 Unit 19 The Manor
 Main Street
 Tur Langton
 Leicester
 LE8 0PJ

THE RUGBY DEVELOPMENT FOUNDATION
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022

The Trustees present their annual report together with the financial statements of the The Rugby Development Foundation for the 1 July 2021 to 30 June 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objects of the Charity are (in each case for the benefit of the public):

1. to advance the education (including physical and social training) of children and young people, in particular (but not limited to) in rugby union football;
2. to promote community participation in healthy recreation and physical activity by facilitating the playing of rugby union football at an amateur level;
3. to advance in life and relieve children and young people in need because of financial hardship, family circumstances or other social or economic disadvantage;
4. to promote social inclusion (including providing equal opportunities and eliminating discrimination) of children and young people who are socially excluded from society, or part of society, as a result of being a member of a socially and economically deprived community; and
5. to promote the social inclusion of other members of any socially and economically deprived community of which such children or young people are members who are themselves socially excluded from society, or part of society, as a result of being a member of a socially and economically deprived community;

in particular (but not limited to) in Leicestershire (but without limitation) by:

1. providing and enabling access to education, in particular (but not limited to) in rugby union football, through the provision of means-tested bursaries, other financial assistance;
2. promoting participation in rugby union football and arranging for children and young people to attend, or assisting them to attend, any educational establishment or such other institution or sponsoring or paying fees in connection with the provision of training, coaching or any specialist teaching in rugby union football; and
3. providing financial assistance to allow for the purchase of sports equipment for the use and benefit of the local community.

For the avoidance of doubt, the expression 'young people' in these Objects means any individual under the age of 21 years.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Fundraising through organising of events and canvassing supporters and connected commercial organisation for donations and sponsorship and the application of those funds to further the objectives of the Foundation.

THE RUGBY DEVELOPMENT FOUNDATION
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

During the accounting period the Foundation received donations from Patrons & Trustees.

The funds raised were used to pay for bursaries, courses & rugby coaching sessions in a variety of locations for local young people in Leicestershire.

d. Grant-making policies

Grants and bursaries were made after recommendations received from one of our Partner Organisations and consideration by the Trustees.

e. Main activities undertaken to further the company's purposes for the public benefit

Grants & bursaries were made to support grassroots rugby across our region involving about 4,000 young people.

Achievements and performance

a. Main achievements of the company

The Foundation provided coaching and support to approximately 4,000 young people across our region.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the intension of the Trustees to apply all available funds to the objects of the charity. Any funds not so dispersed will be held in an interest bearing account with a properly authorised bank or financial institution.

Structure, governance and management

THE RUGBY DEVELOPMENT FOUNDATION
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Structure, governance and management (continued)

a. Constitution

The Rugby Development Foundation is registered as a charitable company limited by guarantee. The company is constituted under a Trust deed dated 18/9/13 and is a registered charity, number 1154222.

The principal object of the company is to advance the education of children and young people in rugby union, by providing and enabling access through the provision of means-tested bursaries & other financial assistance and access to training, coaching and specialist teaching and providing financial assistance for the purchase of sports equipment for the use and benefit of the local community.

There have been no changes in the objectives since the last annual report.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Financial risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

THE RUGBY DEVELOPMENT FOUNDATION
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company 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 Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 26 October 2022 and signed on their behalf by:

Peter Howard
.....
P Howard (Oct 28, 2022, 12:48pm)
Chair

THE RUGBY DEVELOPMENT FOUNDATION
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

Independent examiner's report to the Trustees of The Rugby Development Foundation ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 June 2022.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed: *Neville Ford*

Neville Ford (Oct 29, 2022, 10:21am)

Dated: 26 October 2022

ACMA

Business Partners

Chartered Management Accountants

THE RUGBY DEVELOPMENT FOUNDATION
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	75,625	75,625	75,625
Other trading activities		-	-	466
Total income		75,625	75,625	76,091
Expenditure on:				
Charitable activities	4	50,661	50,661	52,735
Total expenditure		50,661	50,661	52,735
Net movement in funds		24,964	24,964	23,356
Reconciliation of funds:				
Total funds brought forward		32,252	32,252	8,896
Net movement in funds		24,964	24,964	23,356
Total funds carried forward		57,216	57,216	32,252

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 17 form part of these financial statements.

THE RUGBY DEVELOPMENT FOUNDATION
(A company limited by guarantee)
REGISTERED NUMBER: 08695683

BALANCE SHEET
AS AT 30 JUNE 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
			-		-
Current assets					
Cash at bank and in hand		57,816		32,852	
		57,816		32,852	
Creditors: amounts falling due within one year	8	(600)		(600)	
Net current assets			57,216		32,252
Total assets less current liabilities			57,216		32,252
Net assets excluding pension asset			57,216		32,252
Total net assets			57,216		32,252
Charity funds					
Restricted funds	10		-		-
Unrestricted funds					
General funds	10	57,216		32,252	
Total unrestricted funds	10		57,216		32,252
Total funds			57,216		32,252

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 26 October 2022 and signed on their behalf by:

THE RUGBY DEVELOPMENT FOUNDATION
(A company limited by guarantee)
REGISTERED NUMBER: 08695683

BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2022

Peter Howard

P Howard (Oct 28, 2022, 12:48pm)
(Chair of Trustees)

The notes on pages 10 to 17 form part of these financial statements.

THE RUGBY DEVELOPMENT FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. General information

The Rugby Development Foundation is a company limited by guarantee registered in England & Wales under registration number 08695683. It is also registered as a charity with The Charity Commission under charity number 1154222. The registered office address is shown on the Administrative Details page of these accounts and the principal place of business is Marston Trussell Hall, Marston Trussell, Market Harborough.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Rugby Development Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

THE RUGBY DEVELOPMENT FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

2. Accounting policies (continued)

2.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.6 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	75,625	75,625
	<hr/>	<hr/>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	75,625	75,625
	<hr/>	<hr/>

THE RUGBY DEVELOPMENT FOUNDATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £
Developing Player Programme	50,000	50,000
Administration & Governance	661	661
	<u>50,661</u>	<u>50,661</u>
	<u><u>50,661</u></u>	<u><u>50,661</u></u>
	<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Developing Player Programme	50,000	50,000
Administration & Governance	626	626
Activity 12	2,109	2,109
	<u>52,735</u>	<u>52,735</u>
	<u><u>52,735</u></u>	<u><u>52,735</u></u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Developing Player Programme	50,000	-	50,000
Administration & Governance	-	661	661
	<u>50,000</u>	<u>661</u>	<u>50,661</u>
	<u><u>50,000</u></u>	<u><u>661</u></u>	<u><u>50,661</u></u>

THE RUGBY DEVELOPMENT FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

5. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Developing Player Programme	50,000	-	50,000
Administration & Governance	-	626	626
Activity 12	-	2,109	2,109
	<u>50,000</u>	<u>2,735</u>	<u>52,735</u>

6. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	600	600

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 30 June 2022, no Trustee expenses have been incurred (2021 - £NIL).

8. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	600	600

THE RUGBY DEVELOPMENT FOUNDATION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

9. Financial instruments

	2022	2021
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	57,817	32,852

Financial assets measured at fair value through income and expenditure comprise monies held at bank.

THE RUGBY DEVELOPMENT FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

10. Statement of funds

Statement of funds - current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
Unrestricted funds				
Reserves	32,252	75,625	(50,661)	57,216

11. Summary of funds

Summary of funds - current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
General funds	32,252	75,625	(50,661)	57,216

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	57,817	57,817
Creditors due within one year	(600)	(600)
Difference	(1)	1
Total	57,216	57,216

THE RUGBY DEVELOPMENT FOUNDATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	32,852	32,852
Creditors due within one year	(600)	(600)
Total	<u>32,252</u>	<u>32,252</u>

13. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	<i>2021 £</i>
Net income for the year (as per Statement of Financial Activities)	24,964	23,356
Adjustments for:		
Net cash provided by operating activities	<u>24,964</u>	<u>23,356</u>

14. Analysis of cash and cash equivalents

	2022 £	<i>2021 £</i>
Cash in hand	57,817	32,852
Total cash and cash equivalents	<u>57,817</u>	<u>32,852</u>

THE RUGBY DEVELOPMENT FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

15. Analysis of changes in net debt

	At 1 July 2021 £	Cash flows £	At 30 June 2022 £
Cash at bank and in hand	32,852	24,965	57,817
	<u>32,852</u>	<u>24,965</u>	<u>57,817</u>

THE RUGBY DEVELOPMENT FOUNDATION
(A company limited by guarantee)

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2022**

	2022 £	2022 £	2021 £	2021 £
Income				
Donations	62,500		62,500	
Gift Aid	13,125		13,125	
Fundraising	-		466	
	<u> </u>	75,625	<u> </u>	76,091
Gains on investments				
	<u> </u>	-	<u> </u>	-
Gross income in the reporting period		<u>75,625</u>		<u>76,091</u>
Less:				
Charitable Activities				
Developing Player Programme	50,000		50,000	
	<u> </u>	50,000	<u> </u>	50,000
Governance				
Accountancy	613		626	
Write off of loan on dissolution of subsidiary	-		2,109	
Bank Charges	48		-	
	<u> </u>	661	<u> </u>	2,735
Total expenditure		<u>50,661</u>		<u>52,735</u>
Net income before taxation for the reporting period		<u>24,964</u>		<u>23,356</u>
Tax payable				
	<u> </u>	-	<u> </u>	-
Net income for the reporting period		<u>24,964</u>		<u>23,356</u>
Surplus for the reporting period		24,964		23,356
(Deficit)/Surplus brought forward at 1 July 2021		(23,356)		-
Surplus carried forward at 30 June 2022		<u>1,608</u>		<u>23,356</u>

The notes on pages 10 to 17 form part of these financial statements.



Issuer Business Partners

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Audit history log

Date	Action
Sat, 29th Oct 2022 10:21:30 BST	The envelope has been signed by all parties. (195.70.85.226)
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Fri, 28th Oct 2022 12:48:05 BST	Peter Howard signed the envelope. (213.205.242.107)
Fri, 28th Oct 2022 12:46:16 BST	Peter Howard viewed the envelope. (213.205.242.107)
Fri, 28th Oct 2022 11:48:43 BST	Document emailed to peter@peterhoward.eu (13.40.11.64)
Fri, 28th Oct 2022 11:48:43 BST	Sent the envelope to Peter Howard (peter@peterhoward.eu) for signing. (195.70.85.226)
Fri, 28th Oct 2022 11:40:23 BST	Neville Ford has been assigned to this envelope (195.70.85.226)
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Fri, 28th Oct 2022 11:37:35 BST	Envelope generated by Neville Ford (195.70.85.226)