

**Rugby League Cares**  
**(a company limited by guarantee)**  
**Trustees' report and financial**  
**statements**

Charity registered number 1150763

Company Number 8172940

31 December 2017

## Contents

Trustees' report	1
Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements	6
Independent auditor's report to the members of Rugby League Cares (Limited by Guarantee)	7
Statement of financial activities ( <i>incorporating income and expenditure account</i> )	9
Balance sheet	10
Statement of cash flows	11
Notes	12

## Trustees' report

The Trustees present their annual report and the audited financial statements for the period ended 31 December 2017, in compliance with the accounting policies set out in the notes, the requirements of the Charity's governing documents, the Charities Act 2011 and 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 published on 16 July 2014.

### Name and registered office of the Charity

The full name of the Charity is Rugby League Cares and its registered office and principal operating address is Red Hall, Red Hall Lane, Leeds, LS17 8NB.

### Constitution

The Charity was formed by a Deed of Trust dated 11 February 2013 and is registered with the Charity Commission – Registration number 1150763.

The Company, a company limited by guarantee, was formed on 8 August 2012 (Registration number 8172940). The Company did not trade until the Charity was formed on 11 February 2013.

### Trustees

The Trustees who served during the period were:

Timothy Adams MBE\*  
Kath Hetherington  
Niel Wood \*  
Ian Seabridge \*  
Michael McCourt  
Emma Rosewarne  
Jamie Peacock  
Tony Collins (resigned 18<sup>th</sup> July 2017)  
Dave Woods (resigned 4<sup>th</sup> July 2017)  
\* The Trustee is also a director of the Company.

### Banker

National Westminster Bank plc  
PO Box 154  
8 Park Row  
Leeds  
LS1 1QS

### Solicitor

Addleshaw Goddard  
Sovereign House  
Sovereign Street  
Leeds  
LS1 1HQ

### Auditor

KPMG LLP  
1 Sovereign Square  
Sovereign Street  
Leeds  
LS1 4DA

## **Trustees report** *(continued)*

### **Objectives and principal 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 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.

### **Organisational 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 key decisions made along with 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. There is no separate training policy for new trustees. All trustees are updated on changes in policy and law as they arise, initiated by staff at The Rugby Football League (RFL), external auditors, and bankers.

Any person can apply to become a member of Rugby League Cares and must be approved by the Board, who shall have absolute discretion as to the admission to membership. There are currently nine members, each of whom agree to contribute £10 in the event of the Charity winding up.

The Board of Trustees aims to meet quarterly to meet the on-going commitments of the Charity and to appraise grant applications. Day to day management of Rugby League Cares is handled by the Chairman of the Trustees, Tim Adams.

The Charity gratefully receives other sundry administration costs and staff time from The Rugby Football League. All organisations supported by the Charity rely on the extensive use of volunteers, in a wide range of roles. All trustees are volunteers.

### **Achievements and performance**

Grants were made to several categories of beneficiaries in 2017 as detailed in note 4.

Rugby League Cares has also been awarded several grants during 2017 to carry out specific project work on behalf of other charities totalling £460,473 (2016 £126,332).

Rugby League Cares generates awareness of itself through the web site and the events it stages, such as reunion events and the Hall of Fame dinner. All members receive a half yearly newsletter, which again helps to raise the profile of the Charity.

Rugby League Cares continues to engage with commercial partners to generate income and allow it to advance its objectives. It will also look to strengthen its ties to the community and its members by staging events, such as golf days, and via the partnerships it forms with other organisations and charities.

## **Trustees' report** *(continued)*

### **Financial review**

The Charity made grants of £553,827 in the year (2016 £405,894). The deficit for the year ended 31 December 2017 was £44,299 (2016 £213,510) leaving the Charity with net assets of £101,542 at 31 December 2017 (2016 £145,841).

The results for the financial period are set out in the Statement of financial activities on page 9. The Charity primarily relies upon charitable grants, commercial partnerships, the membership scheme and voluntary donations to support the Charity objectives.

Following an extensive review undertaken in association with the RFL, the charity has agreed to take over the management and delivery of all player welfare functions on behalf of the sport from 1<sup>st</sup> January 2019. As a result, the RFL has agreed to support the charity with an annualised grant which will support the employment of key personnel to manage the charity's core functions and operations. The RFL has also agreed to clear the long standing creditor balance of £516,130 over the 5 year period from 2019. Both these actions put the charity in a strong financial position to ensure that the organisation can assume the increased responsibilities associated with the discharge of the welfare programme and extend and enhance the charity's additional work.

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 to maintain unrestricted funds which are the free reserves of the Charity of at least £5,000 which is considered sufficient funds to cover management and administration and support costs. Unrestricted funds at 31 December 2017 were £101,542 (2016: £145,841). 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. It is the aim of the Charity to distribute its reserves up to the unrestricted funds level of £5,000, by raising awareness of its activities and distributing money to beneficiaries.

### **Plans for future periods**

Income generation is the key target, for income determines the extent of the Charity's charitable activities. The Charity is now beginning to focus upon its key objectives and start to obtain longer-term commitments from existing funders, whilst still generating regular and key donations from members of the Charity.

### **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.

### **Grant making policy**

The Charity ensures the 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.

## **Trustees' report** *(continued)*

### **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 one million people 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 and market five key areas, which are:

- Benevolent Fund – providing hardship relief to current or past injured rugby league players.
- Grants – awarding small scale grants to support the development of rugby league clubs for the benefit of their local communities. Specifically, within the areas of disadvantaged young people, universities and schools.
- Heritage – conserving our past, whilst at the same time promoting and enabling the widest access to our heritage to the public.
- Welfare – providing targeted health and wellbeing support to all members of the public. Our aim is to inspire and motivate people to take up activities that can improve their social, physical and mental health and wellbeing.
- Health and wellbeing – delivering whole game programmes which support communities to improve their health and wellbeing and resilience.

### **Investment Powers**

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

### **Heritage asset**

To pay for the statue, included in heritage assets, a short term loan of £125,000 was advanced to the Charity by the RFL Benevolent Fund in 2015. On 22 September 2016, this loan was taken over by The Rugby Football League Limited. This had no effect on the net assets of the Charity.

### **Trustees' statement**

The Trustees who held office at the date of approval of this Trustees' report confirm that, so far as they are each aware, there is no relevant audit information of which the charitable company's auditor is unaware; and each Trustee has taken all the steps that they ought to have taken as a Trustee to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

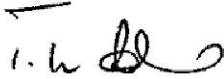
## Trustees' Report *(continued)*

### Auditor

KPMG LLP continued as auditor for the period.

In accordance with Section 487 of the Companies Act 2006, a resolution for the reappointment of KPMG LLP as auditor of the Company is to be proposed at the forthcoming Annual General Meeting.

By order of the Board



**T Adams MBE**

*Chair of Trustees*

Red Hall  
Red Hall Lane  
Leeds  
LS17 8NB

27 September 2018

## **Statement of Trustees' responsibilities in respect of the Trustees' annual report and the financial statements**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law they have are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

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 charitable company and of the excess of expenditure over income for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- assess the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.





KPMG LLP  
1 Sovereign Square  
Sovereign Street  
Leeds  
LS1 4DA  
United Kingdom

## **Independent auditor's report to the members of Rugby League Cares (Limited by Guarantee)**

### **Opinion**

We have audited the financial statements of Rugby League Cares Limited ("the charitable company") for the year ended 31 December 2017 which comprise the Statement of financial activities, Balance sheet, Statement of cash flows and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2017 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 UK accounting standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the charitable company in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

### **Going concern**

We are required to report to you if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least twelve months from the date of approval of the financial statements. We have nothing to report in these respects.

### **Other information**

The directors are responsible for the other information, which comprises the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the other information;
- in our opinion the information given in the Trustees' Annual Report, which constitutes the directors' report for the financial year, is consistent with the financial statements; and
- in our opinion that report has been prepared in accordance with the Companies Act 2006.

## **Independent auditor's report to the members of Rugby League Cares (Limited by Guarantee) (continued)**

### **Matters on which we are required to report by exception**

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- the charitable company has not kept adequate accounting records 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 entities to take advantage of the small companies exemption from the requirement to prepare a strategic report.

We have nothing to report in these respects.

### **Trustees' responsibilities**

As explained more fully in their statement set out on page 6 the trustees (who are also the directors of the charitable company 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; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the charitable company'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 they either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.


### **Auditor's responsibilities**

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 our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

### **The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

  
**Chris Butt (Senior Statutory Auditor)**  
for and on behalf of KPMG LLP, Statutory Auditor  
*Chartered Accountants*  
1 Sovereign Square  
Sovereign Street  
Leeds  
LS1 4DA

**Statement of financial activities (incorporating income and expenditure account)**  
*for the period ended 31 December 2017*

	Notes	Restricted funds 2017	Unrestricted funds 2017	Total funds 2017	Total funds 2016
		£	£	£	£
<b>Income and endowments from:</b>					
- Donations and legacies	2	33,115	36,996	70,111	153,837
- Other Income	2	-	64,155	64,155	77,175
- Other trading activities	2	418,770	65,474	484,244	175,479
<b>Total</b>		<b>451,885</b>	<b>166,625</b>	<b>618,510</b>	<b>406,491</b>
<b>Expenditure on:</b>					
Raising funds		-	(109,818)	(109,818)	(160,184)
Charitable activities	3	(451,885)	(101,106)	(552,991)	(459,817)
<b>Total</b>		<b>(451,885)</b>	<b>(210,924)</b>	<b>(662,809)</b>	<b>(620,001)</b>
<b>Net incoming resources and net expenditure</b>					
		-	(44,299)	(44,299)	(213,510)
Transfers between funds	12	-	-	-	-
Net movement in funds		-	(44,299)	(44,299)	(213,510)
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		-	145,841	145,841	359,351
<b>Total funds carried forward</b>	12	-	101,542	101,542	145,841

All activities derive from continuing operations.

The Charity has no comprehensive income other than the net movements in funds for the period.

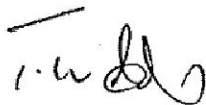
The notes on pages 12 to 18 form part of these accounts.

**Balance sheet**  
*at 31 December 2017*

	<i>Notes</i>	<b>2017</b>	2016
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Heritage asset	5	352,855	352,855
<b>Current assets</b>			
Debtors	6	317,880	179,559
Cash at bank and in hand	7	113,201	305,478
		<hr/>	<hr/>
Creditors: amounts falling due within one year	8	431,081 (166,264)	485,037 (225,652)
		<hr/>	<hr/>
<b>Net current assets</b>		264,817	259,385
<b>Total assets less net current liabilities</b>		617,672	612,240
Creditors: amounts falling due after more than one year	8	(516,130)	(466,399)
<b>Net assets</b>		101,542	145,841
		<hr/>	<hr/>
<b>Funds</b>			
Unrestricted funds	12	101,542	145,841
Restricted funds	12	-	-
		<hr/>	<hr/>
<b>Total Charity Funds</b>		101,542	145,841
		<hr/>	<hr/>

The notes on pages 12 to 18 form part of these accounts

The financial statements were approved by the board of Trustees on 27/4/2018 and signed on its behalf by:



**T Adams MBE**  
*Chair of Trustees*

**Statement of cash flows**  
*for the period ended 31 December 2017*

	<i>Note</i>	2017	2016
		£	£
<b>Net income for the year</b>		(44,299)	(213,510)
Adjustments for:			
(Increase) in debtors		(40,227)	(34,516)
(Decrease) / Increase in creditors		(9,657)	335,501
		<hr/>	<hr/>
<b>Cash flows from operating activity</b>		(94,183)	87,475
<b>Cash flows from financing activities</b>			
Loan from other related party		-	125,000
Loan repaid to other related party		-	(125,000)
Loan repayments		600	-
Loan advances		(98,694)	(27,481)
		<hr/>	<hr/>
<b>Change in cash in the year</b>		(192,277)	59,994
		<hr/>	<hr/>
Cash at beginning of year		305,478	245,484
		<hr/>	<hr/>
<b>Cash at end of year</b>	7	113,201	305,478
		<hr/>	<hr/>

The notes on pages 12 to 18 form part of these accounts

## Notes

*(forming part of the financial statements)*

### 1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Charity's financial statements.

#### Basis of preparation

The Charity is a public benefit entity.

The Company is limited by guarantee and registered as a charity under the Charities Act 2011 (registered charity number 1150763). Accordingly, the financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK GAAP as it applies from 1 January 2015, and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Every member of the Company undertakes to contribute to the assets of the Company, in the event of the same being wound up during the time that he is a member, or within one year after he ceases to be a member, for payment of the debts and liabilities of the Company contracted before the time he ceases to be a member, and of the costs, charges and expense of winding up the same, and for the adjustment of the rights of the contributors themselves, such amount as may be required not exceeding ten pounds.

These financial statements have been prepared in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)) issued May 2014 and applicable accounting standards, under the historic cost convention and on a going concern basis on the assumption that:

- 1) Grants, sponsorships and fundraising will continue to be received in the foreseeable future to cover any working capital deficit.
- 2) Directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

In view of the nature of the Company's activities, the headings in the Companies Act 2006 Schedule 4 are prescribed to be inappropriate and a summary income and expenditure account is presented in place of the prescribed profit and loss account. The Trustees have taken advantage of the exemption included in the Companies Act 2006 which allows the preparation of accounts to be adapted to reflect the special nature of the charitable company's activities.

#### Fund accounting

The Trust maintains the following funds:

##### *Unrestricted funds*

General unrestricted funds represent unrestricted income which is expendable at the discretion of the Trustees in the furtherance of the objects of the Charity. Such funds may be held in order to finance both working capital and capital investment.



## **Notes** *(continued)*

### **1 Accounting policies** *(continued)*

#### *Restricted funds*

Restricted funds are those received from a donor to be used for activities prescribed by the donor.

#### **Incoming resources**

All income is recognised in the statement of financial activities when receipt is probable and measurable. Where a claim for repayment of income tax has or will be made, such income is grossed up for the tax recoverable. The following policies are applied to income:

#### *Incoming resources*

Donations and other receipts are reported gross. Donations and other forms of voluntary income or benefit to the Charity are credited to the Statement of Financial Activities when entitlement exists.

#### *Donated services*

Donated services are included in the statement of Financial Activities where the benefit to the Charity is reasonably quantifiable and measurable. The value placed on this resource is the estimated value to the Charity of the service received. An equivalent amount is included as expenditure.

#### **Grants payable**

Grants payable are recognised when the formal 'Letter of Offer' is issued to the claimant and the claimant has satisfied the explicit conditions in the letter. Where the liability includes the prescribed items, and relates to more than the current financial period they are recognised under creditor's amounts falling due after more than one year.

#### **Resources expended**

All expenditure is accounted for on an accruals basis. Expenditure on charitable activities includes all expenditure directly related to the objects of the Charity.

Governance costs are those incurred in the strategic management of the Charity's assets, organisational administration and compliance with constitutional and statutory requirements.

No attempt is made to put a monetary value on volunteer provided activities. The employment cost of volunteers is borne by The Rugby Football League to the extent that they are employed by that organisation.

#### **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2012 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2012 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied to charitable purposes. No tax charge has arisen in the year.

#### **Heritage assets**

Heritage assets are stated at cost. The Charity has a bronze statue which was capitalised at cost and is considered to have an indefinite life and therefore not depreciated. 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.

#### **Loans**

Loans are stated at the value advanced, less any repayments less a provision for non-repayment.

**Notes** (continued)

**2 Incoming resources**

	2017 £	2016 £
<b>Donations and legacies</b>		
Rugby Football League Limited	55,071	86,662
Other donation	15,040	67,175
	<hr/> 70,111	<hr/> 153,837
<b>Other Income</b>		
Other income	64,155	77,175
	<hr/> 64,155	<hr/> 77,175
<b>Other trading activities</b>		
Community game raffle	3,104	8,882
Membership Scheme	14,372	9,293
Grants	460,473	126,332
Events Fundraising	6,295	30,972
	<hr/> 484,244	<hr/> 175,479
	<hr/> 618,510	<hr/> 406,491

All funds are unrestricted funds, except for £418,770 of grant income and £33,115 of donations and legacies in the period which were restricted.

**3 Expenditure on charitable activities**

	2017 £	2016 £
Grants including support costs (note 4)	533,827	405,894
Events and similar activities	17,064	52,609
Auditor remuneration	2,100	1,025
Other governance costs	-	289
	<hr/> 552,991	<hr/> 459,817



**Notes** *(continued)*

**4 Grants paid**

Recipient	2017 £	2016 £
<b>From restricted funds</b>		
Cultural partnership (various recipients)	69,102	117,926
Heritage Lottery Fund (various recipients)	28,941	-
Dance Project (Various recipients (Arts Council))	3,200	64,322
Sport England Connecting Communities	28,252	30,040
Sport England Rugby League Development	77,815	31,891
Player Education Fund (various grant recipients)	30,124	59,928
Big Lottery Mental Health Project	214,451	2,901
Swinton area development	-	38,920
	<hr/>	<hr/>
	451,885	345,928
<b>From unrestricted funds</b>		
Community Clubs (various)	-	13,393
Welfare Grants (various recipients)	25,601	19,916
Heritage project	56,341	26,657
	<hr/>	<hr/>
	81,942	59,966
	<hr/>	<hr/>
	533,827	405,894
	<hr/>	<hr/>

## Notes (continued)

### 5 Fixed assets

	Heritage assets held at cost	Heritage assets held at valuation	Total heritage assets
	£	£	£
<b>Cost or valuation</b>			
At 1 January 2017	295,105	57,750	352,855
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
<b>At 31 December 2017</b>	<b>295,105</b>	<b>57,750</b>	<b>352,855</b>
<b>Depreciation and impairment</b>			
At 1 January 2017	-	-	-
Depreciation	-	-	-
	<hr/>	<hr/>	<hr/>
<b>At 31 December 2017</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>
Net book value at 1 January 2017	295,105	57,750	352,855
	<hr/>	<hr/>	<hr/>
<b>Net book value at 31 December 2017</b>	<b>295,105</b>	<b>57,750</b>	<b>352,855</b>
	<hr/>	<hr/>	<hr/>

The heritage asset held at cost is a bronze statue. £132,828 of costs were incurred in 2014 and £162,277 in bringing the statue to completion in 2015.

### 6 Debtors

	2017	2016
	£	£
VAT	-	73
Trade debtors	30,572	375
Other Debtors	161,733	151,630
Loans	125,575	27,481
	<hr/>	<hr/>
	<b>317,880</b>	<b>179,559</b>
	<hr/>	<hr/>

### 7 Cash and cash equivalents

	2017	2016
	£	£
Cash at bank and in hand	113,201	305,478
	<hr/>	<hr/>

**Notes (continued)**

**8 Creditors**

	2017	2016
	£	£
<b>Creditors: amounts falling due within one year</b>		
Trade creditors	-	58,246
Accruals and deferred income	8,977	167,406
Grant income deferral	157,287	-
	<u>166,264</u>	<u>225,652</u>
	2017	2016
	£	£
<b>Creditors: amounts falling due after one year</b>		
Loan from RFL	125,000	125,000
Accruals and deferred income	391,130	341,399
	<u>516,130</u>	<u>466,399</u>

This amount is to be written off by the RFL by 31 December 2023.

**9 Trustees**

No trustees received any remuneration from the Charity during the period. The Trustees were reimbursed expenses of £nil in the period.

**10 Employees and administration costs**

There are no employees and the Charity gratefully receives voluntary help from employees of The Rugby Football League Limited. In addition to this, the Charity also gratefully receives contributions towards administration costs from The Rugby Football League Limited.

The amounts recognised as contributions from the Rugby Football League, in respect of administrative costs are summarised below. An equivalent amount is recognised as expenditure within support costs and marketing costs.

	2017	2016
	£	£
Accounting and administration support	3,000	3,000
Marketing costs	1,000	1,000
Audit fee	2,100	1,000
	<u>6,100</u>	<u>5,000</u>

**Notes (continued)**

**11 Taxation**

Rugby League Cares is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2012 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2012 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied to charitable purposes. No tax charge has arisen in the period.

**12 Reconciliation of movements in funds**

	Restricted funds	Unrestricted funds	Total
	£	£	£
At 1 January 2017	-	145,841	145,841
Surplus/(deficit) for the year	-	(44,299)	(44,299)
<b>At 31 December 2017</b>	<b>-</b>	<b>101,542</b>	<b>101,542</b>
	Restricted funds	Unrestricted funds	Total
	£	£	£
<b>Assets and liabilities by category of fund</b>			
Heritage asset	-	352,855	352,855
Debtors		317,880	317,880
Cash at bank and in hand	157,487	(44,286)	113,201
Creditors: amounts falling due within one year	(157,487)	(10,939)	(168,426)
Creditors: amounts due after one year	-	(513,968)	(513,968)
<b>Net assets</b>	<b>-</b>	<b>101,542</b>	<b>101,542</b>

**13 Related parties**

	Receivables outstanding		Creditors outstanding	
	2017	2016	2017	2016
	£	£	£	£
The Rugby Football League Limited	141,663	1,000	516,130	516,068
Other related parties	-	-	14	14
	<b>141,663</b>	<b>1,000</b>	<b>516,144</b>	<b>516,082</b>

The other related party is RFL Benevolent Fund.